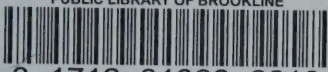


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1991 ANNUAL REPORT



TOWN OF BROOKLINE

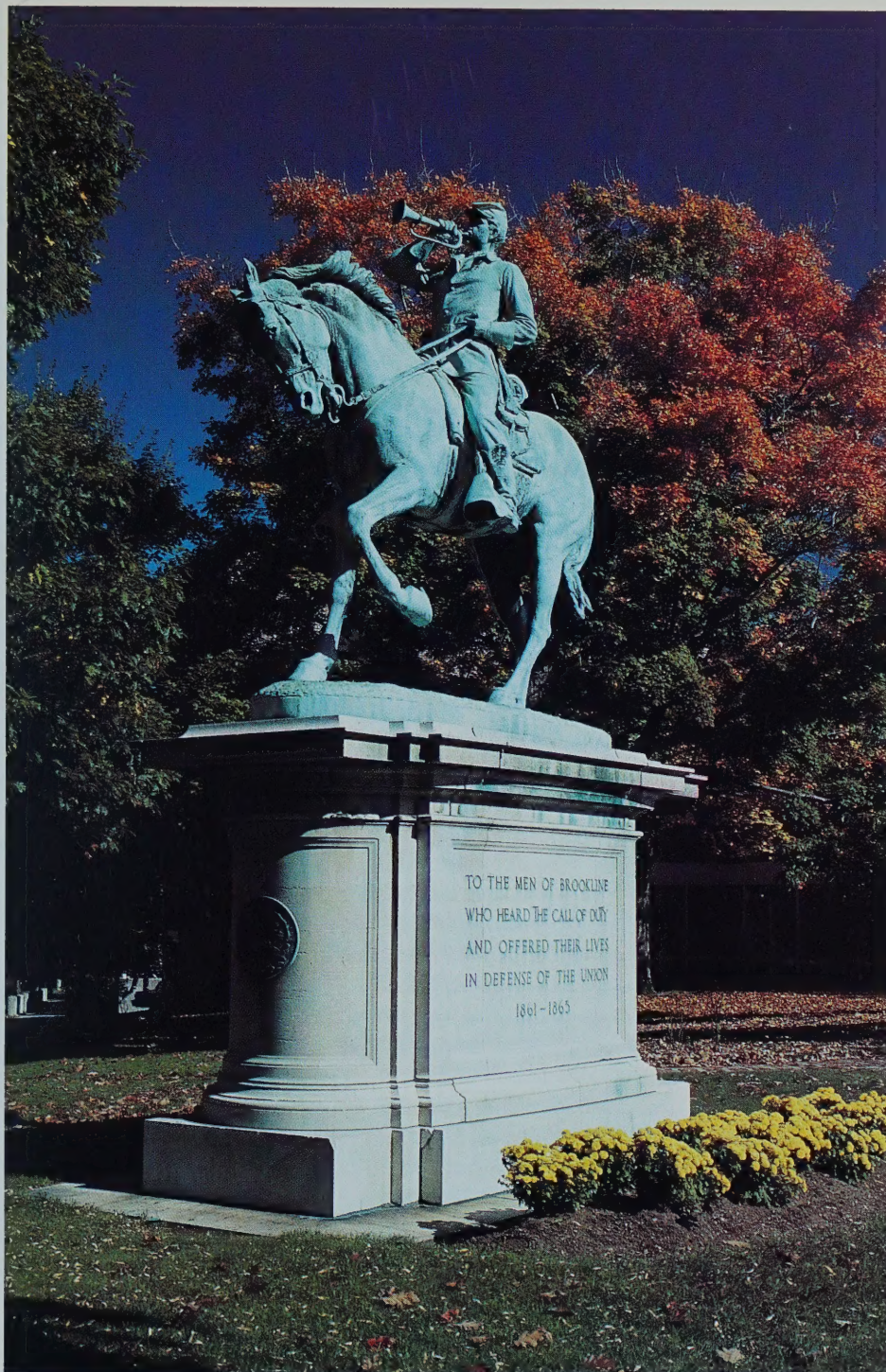
The Civil War Monument, formerly known as The Soldiers Monument, has adorned the grounds of the Main Library since its dedication in October, 1915. In accepting the monument on behalf of the town, Judge Philip S. Parker, Chairman of the Selectmen, paid tribute to the sculptor, Edward C. Potter, and stated: "We have erected this monument now in appreciation and in memory of those who offered their lives in the defense of the Union in the Civil War. It stands as a tribute to the devotion of those who are dead, as well as those who are living. It will stand in the future as an inspiration to those who are yet to come."

Photograph by Edward F. Clasby

On the Covers...

Larz Anderson Park—The restoration of Larz Anderson Park culminated in the presentation of a 1992 Massachusetts Historical Commission Preservation Award and a Preservation Award from the Brookline Preservation Commission. The "Temple of Love", by the duck pond at the park, is one of the special features of the 61 acres of open space. Formerly the estate of Larz Anderson, Ambassador to Belgium, the pond, gazebo, carriage house, and beautifully landscaped grounds were bequeathed to the Town of Brookline, which accepted it in 1949. Larz Anderson Park provides the citizens of Brookline with many opportunities for recreation and enjoyment of open space.

Photographs by Mary Dewart.



286th Annual Report of the
TOWN OFFICERS of BROOKLINE
for the year ending December 31, 1991

BROOKLINE PUBLIC LIBRARY

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TOWN OFFICERS

Elected Town Officers for the Municipal Year 1991-1992

MODERATOR

Justin L. Wyner (1994)

TOWN CLERK

Frances Halpern (1994)

BOARD OF SELECTMEN

Michael W. Merrill (1993)

Jeffrey P. Allen (1993)

Christopher J. Crowley (1992)

Charles C. Ames (1994)

Thomas P. Hennessey (1994)

TREASURER AND COLLECTOR

Shirley Sidd (1993)

TRUSTEES OF THE PUBLIC LIBRARY

Irene Probststein, Chairman (1993)

Ellsworth E. Rosen, Vice-Chair (1994)

Sylvia G. Brussel (1992)

Dennis P. Geller (1992)

Paul M. Katz (1992)

H. Richard Tyler (1992)

Peter J. Epstein (1993)

Sandra L. Stotsky (1993)

Claire R. Waldman (1993)

Mary Firestone (1994)

Jean Field (1994)

Kenneth D. Jacobson (1994)

SCHOOL COMMITTEE

Pamela Lodish, Chairman (1994)

Kathleen L. Ames (1992)

Nancy S. Heller (1992)

Kim Michelson (1992)

Isabella Hinds (1993)

Robert J. McCain (1993)

James W. Schlesinger (1993)

Joyce Jozwicki (1994)

Terry Kwan (1994)

BROOKLINE HOUSING AUTHORITY

* Frank M. Moroney, Chairman (1992)

A. Christina Wolfe (1993)

Frank Israel Smizik (1994)

Barbara B. Dugan (1995)

Pamela H. Goodman (1996)

Brian M. Cloonan, Executive Director

CONSTABLES

James V. Esposito (1992)

Marvin A. Feinman (1992)

William A. Figler (1992)

Myrna Kahn (1992)

Stanley N. Rabinovitz (1992)

*State Appointed

Appointees for the Municipal Year 1991-1992

BOARD OF SELECTMEN

Richard T. Leary, Town Administrator

Brian F. Sullivan, Deputy Town Administrator

Robin F. Coyne, Assistant Town Administrator

COUNSEL

David L. Turner, Town Counsel

Sarah Holmes Wilson, Associate Town Counsel

George F. Driscoll, Assistant Town Counsel

ADVISORY COUNCIL OF PUBLIC HEALTH

Karen Wenc, Chairman (1992)

Dr. Jonathan D. Lieff (1992)

Dr. Robert Taylor, M.D. (1993)

Dr. Leonard Bernstein (1994)

Trudee Parenteau (1994)

Steven Gordon (1993)

DIRECTOR OF PUBLIC HEALTH

John A. Locke

ASSESSORS

George F. Moody, Chairman (1992)
George F. McNeilly (1994)
Harold Petersen (1993)

BOARD OF APPEALS

Kenneth Hoffman, Chairman (1992)
Diane Gordon (1993)
Bailey Silbert (1994)

BOARD OF APPEALS-ASSOCIATE MEMBERS

Lawrence C. Cohen (1993)
Lawrence E. Kaplan (1994)
Jordan Krasnow (1993)
Stanley Rabinovitz (1994)

COMPTROLLER

Harvey J. Beth

DIRECTOR OF CIVIL DEFENSE

Richard T. Leary

DIRECTOR OF VETERANS SERVICES

Bernard J. Belcastro

STATE AID AGENT

Bernard J. Belcastro

FIRE DEPARTMENT

Robert D. English

INSPECTOR OF PETROLEUM

Robert D. English

POLICE DEPARTMENT

Acting Chief Joseph W. Hingston

KEEPER OF THE LOCK-UP

Acting Chief Joseph W. Hingston

LIBRARIAN

Michael Steinfeld

PUBLIC SCHOOLS

James F. Walsh, Superintendent

PUBLIC WORKS DEPARTMENT

A. Thomas DeMaio, Commissioner of Public Works
Francis Marnell, Director of Highways
Andrew Pappastergion, Director of Water
& Sewer Division
Paul R. Willis, Director of Parks/Forestry/Cemetery
Division

PURCHASING AGENT

Edward F. Clasby

RIGHT TO KNOW COORDINATOR

Gerard J. Hayes

TOWN CLERK'S DEPARTMENT

Patrick J. Ward, Assistant Town Clerk

TREASURER'S DEPARTMENT

John T. Muhane, Assistant Town Treasurer

AGENT FOR MANAGEMENT OF REAL ESTATE

John T. Mulhane

FENCE VIEWERS

Mary Hunter
Meyer Stern

LOCAL MOTH SUPERINTENDENT OF INSECT PEST CONTROL

John Miller

MEASURERS OF WOOD AND BARK

Myron Alexander
Esther Saloman

INSPECTOR OF WIRES

Theodore Steverman

DOG OFFICER

Patrolman John King

INSPECTOR OF ANIMALS

Dr. Herbert S. Carlin

WEIGHERS OF COAL

Augustine Signore
William Farnsworth

ADVISORY COMMITTEE

David Feingold, Chairman
Edward N. Gadsby, Jr., Vice-Chairman
Constance S. Austin
Burton Boyer
Cathleen Cavell
Lawrence B. Cohen
Joan Crowley
George Dargo
Betsy DeWitt
Frank Farlow
Janet B. Fitzgibbons
Joseph Geller
Milton Goldman
Lawrence C. Grumer
Lois Kanter
Estelle Katz
Nathan Katz
Virginia LaPlante
Mark Levy

Charles Moo
Betsy Munzer
Robert Nesson
J. Archer O'Reilly, Jr.
John Reinstein
Peter Rousmaniere
Stanley Rudman
Ronny Sydney
Wayne Workman

COMMITTEE ON TOWN ORGANIZATION AND STRUCTURE

Jean D. Berg, Chairman (1993)
Michael Robbins (1992)
Robert M. Stein (1992)
Mark A. Michelson (1993)
Martin R. Rosenthal (1994)
Robert I. Sperber (1994)
Claire R. Waldman (1994)

BOARD OF EXAMINERS

Julius Abrams, Chairman (1994)
George Michelson (1992)
John Prager (1993)

BUILDING COMMISSION

John Lojek, Chairman (1992)
Gordon Hurwitz (1992)
Louis Wilgoren (1993)
Ellen Goldman (1994)
Harold M. Lurie (1994)

BUILDING COMMISSIONER

James J. Nickerson

BROOKLINE ACCESS TELEVISION

Lawrence Cohen (1992)
W. Dann Robinson (1992)
Susan Erickson (1993)
Ingrid Furlong (1993)
Shirley Selhub (1993)
Judith Diamond (1994)
Lewis L. Lloyd (1994)
Arlene Mattison (1994)

CABLE TV MONITORING COMMITTEE

Tobe Berkovitz, Chairman
Catherine Shaffer, Vice-Chairman
Francine Berger
Barbara K. Mitchell
Evvy Titleman
Michael Selib
Myron Sponder

COMMISSION FOR THE DISABLED

Joan Crowley, Chairman (1994)
Ellen Lennick (1992)

Janet R. Vohs (1992)
Charles C. Ames (1992)
Derek Aube (1993)
Denise Karlin (1993)
Melvin Ritter (1994)

COMMISSION ON THE STATUS OF WOMEN

Melissa Langa, Chair, (1992)
Marilyn Hilliard, Vice-Chair (1992)
Helene Weitzenkorn, Secretary (1992)
Carol Deanow (1992)
Myrna Kahn (1993)
Karen Sullivan Lieff (1993)
Mona Thaler (1993)
Tema Carter (1994)
Doreen Nicastro (1994)
Joan Sokoloff (1994)
Linda Wastila (1994)

CONSERVATION COMMISSION

Betsy Shure Gross, Chairman (1992)
M. Lee Albright (1992)
Lewis Edgers (1993)
Dr. Philip Leder (1993)
Marla Frazin (1994)
Dr. Joan J. Fried (1994)
Suzanna Lannik (1994)

COUNCIL ON AGING

Harold Jennings, Chairman
Arlene Stern, Director

COUNCIL FOR THE ARTS & HUMANITIES

Carolynn Levy, Executive Director
Joyce Mannis, Chairman, Grants Committee
John Bassett
Roberta Gianfortoni
Barr Jozwicki
Renee Miller
Gail Reimer
Gail Rich

Associate Members

Moshe Alon
Mary Anne Gowen
Susan Johnson
Cassia Wyner

HOUSING ADVISORY BOARD

Roger Blood, Chairman (1994)
Richard Benka (1992)
Kenneth Jacobson (1993)
Valerie Zimmer (1993)

HUMAN RELATIONS/YOUTH RESOURCES COMMISSION

Howard Prunty, Chairman (1992)

Harold Koritz, Vice-Chairman (1994)
Gene Arthur (1992)
Leslie Fabian (1992)
Ruth Flaherty (1992)
Barbara Randolph (1993)
Dr. Claire Weiss (1992)
Sandra Bakalar (1993)
Assunta Cha (1993)
Douglas Shatkin (1993)
Reverend George Chapman (1994)
Rabbi Rachmiel Liberman (1994)
Dennis Reardon (1994)
Captain John Walsh (1994)

DIRECTOR OF HUMAN RELATIONS/YOUTH RESOURCES

C. Stephen Bressler

PARK AND RECREATION COMMISSION

Walter Elcock, Chairman (1993)
Daniel F. Ford, Vice-Chairman (1993)
John Bain (1992)
Wallis Wickham-Raemer (1992)
Thomas Dougherty (1993)
Robert L. Allen (1994)
Gerard J. Walsh (1994)

DIRECTOR-RECREATION DEPARTMENT

Dr. Matthew M. Pantera

PERSONNEL BOARD

James E. Cockfield, Chairman (1992)
Frances Shedd-Fisher (1992)
Kenneth Kurnos (1993)
Ogden Hunnewell (1994)
Alexander Spaulding (1994)

PERSONNEL DIRECTOR

Gerard J. Hayes

PLANNING BOARD

Herbert Shivek, Chairman (1994)
Bruce Hamblin (1992)
Robert H. DeVries (1993)
Dixon Bain (1993)
Jerry Kampler (1996)

PLANNING DIRECTOR

John E. Woodward, Jr.

PRESERVATION COMMISSION

Ruth Dorfman, Chairman (1994)
Sergio Modigliani, Vice-Chairman (1993)

Nancy Peabody (1992)
June Richardson (1992)
Chobee Hoy (1993)
Sheri Flagler (1994)
Dr. Judith Selwyn (1994)
David England, Alternate
Joel D. Shield, Alternate
Nancy Yetman, Alternate
Patricia Libbey, Alternate

REGISTRARS OF VOTERS

Patrick J. Ward, Chairman (1992)
Robert J. Wong (1993)
Franklin Kartun (1994)

RENT CONTROL BOARD

Dana Cetlin, Chairman (1993)
Rachael Goodman (1992)
Fred Levitan (1992)
Terri Scheff (1993)
William Costin (1994)
Jeffrey Klein (1994)

RENT CONTROL DIRECTOR

Suzanne Smith

RETIREMENT BOARD

Harvey Beth
Joseph P. Duffy (elected by members)
Brenda G. Levy

TRANSPORTATION BOARD

Deborah Kaplan Cohen, Chairman (1994)
Stephanie Carona (1992)
James Donahue (1993)
Stephen Dean (1993)
George Johnson (1994)

TRANSPORTATION DIRECTOR

John G. Harris, Jr.

TREE PLANTING COMMITTEE

Robert Kramer, Chairman (1993)
Corliss Engle (1992)
Hugh Mattison (1994)

TRUSTEES OF WALNUT HILLS CEMETERY

Alfred E. Palladino (1992)
Walter E. Palmer (1992)
Harrison Bridge (1993)
Russell Mann, Jr. (1993)
Mary J. Harris (1994)
Peter Hamilton Nee (1994)

BOARD OF SELECTMEN

At the Board's organizational meeting on May 15, 1991, following the annual town election, Michael W. Merrill was elected Chairman. Other board members are Jeffrey P. Allen, Christopher J. Crowley, Charles C. Ames and Thomas P. Hennessey.

The success of a local government in a democracy depends on an informed citizenry. This annual report, covering the activities of the town for 1991, is dedicated to the purpose of better acquainting the citizens of Brookline with their municipal government. It is intended, in addition, to deal with those specific programs and projects undertaken during the past year, and to explain the organization and functions of your town government, the responsibilities of its various departments, and the underlying principles and policies that direct or guide the administration of its affairs. We hope it will facilitate your understanding and evaluation of the standard of performance rendered and of the progress made by our community in 1991.

The Selectmen must make many decisions during the year and some require substantial input from the

Town Administrator and various departments, boards and commissions. We continue to be more than just responsive to events and instead seek to actively anticipate, identify and address issues. While it has been necessary at times over the past several years to take responsible, but in many cases distressing, actions to meet the Proposition 2 1/2 fiscal mandate, it is gratifying to note that Brookline is still regarded as a most desirable residential community with a safe and attractive living environment.

Retrenchment in municipal budgeting is clearly the order of the day. Today, more than ever, public officials are expected to do more with less; they must search for ways to provide services as inexpensively as possible. Much of the Board's time these days is devoted to financial problems and to consideration of ways to maintain as many of our excellent services as possible, despite severe fiscal constraints and the dim prospect for improvement in the years ahead.

In order to facilitate the work of the Board of Selectmen as a whole, the practice of assigning special



Brookline's Board of Selectmen and Town Administrator.

projects and issues to subcommittees was continued and expanded in 1991. Subcommittees were active in the following areas:

Parsons Field Committee
Chairman Merrill and Selectman Ames

Town/School Budget
Chairman Merrill and Selectman Allen

Residential Assessment Committee
Chairman Merrill and Selectman Hennessey

Commercial Assessment Committee
Selectmen Ames and Crowley

Cable TV Subcommittee
Selectmen Allen and Hennessey

Boston University Development Plans
Selectmen Allen and Crowley

Chairman Merrill also chairs the Computer Advisory Committee and the Commercial Area Litter Task Force/Committee. Selectman Crowley co-chairs the Celebrations Committee and serves on the Council on Aging and the Holocaust Memorial Committee. Selectman Ames chaired the Audit Oversight Committee and was the Board's representative on the Commission for the Disabled. Selectman Hennessey co-chaired the AIDS/STD Task Force and is a member of the Celebrations Committee.

All members of the Board chair Committees of Seven which, from time to time, select architects for various construction projects. Their specific assignments during 1991 were the following:

Warren Recreation Center—Chairman Merrill

Library and Baker School Roof Improvements
—Selectman Hennessey

Fire Alarm, Life, Safety Study & Design at Brookline High School—Selectman Hennessey

Study and Building Audit of the Main Gym-School-Recreation Complex—Selectman Crowley

Design of Boiler Replacements at Devotion and Baker Schools—Selectman Ames

FY92 Financial Plan

When the town's fiscal year 1992 budget was initially voted upon at the Annual Town Meeting in early June, the Legislature was still deliberating on the amount of local aid to be appropriated for cities and towns. Without

having the final local aid appropriation figures, it was recognized that we would most likely have to convene a Special Town Meeting as soon as those figures were available in order to keep the budget in balance.

The State budget approved in July called for substantial cuts in local aid. The cut was a staggering \$328 million, which was \$75 million more than the original cut proposed by the Governor in February. When you factor in the \$75 million diverted from the lottery funds for cities and towns, the cut was over \$400 million.

The town's budget adopted in June was based upon the level of cuts originally proposed by the Governor, which amounted to a reduction of \$1,840,997 for Brookline. The final cut in aid for Brookline was \$2,785,006, an increase of \$944,009. When changes in state aid, offsets, and assessments were combined, the net additional reduction for the town was \$715,629.

Fortunately, with a small increase in local revenue and a significant reduction in several local fixed cost budgets, we were able to offset close to two-thirds of this \$715,629 reduction to bring the total reduction down to \$280,080. This enabled us to avoid recommending the elimination of five seasonal park laborers, one librarian II, one part-time community aide at Sussman House, and a reduction in the hours of the Pierce community aide, actions which were under consideration earlier:

The offsetting local changes were as follows:

- 1) New Growth Revenues—New growth in the FY91 tax base was \$79,549 more than estimated. This amount was carried forward and was available in FY92.
- 2) Tax Abatement Reserves—The Board of Assessors had an opportunity to analyze the tax abatement applications resulting from the FY91 revaluation. Based upon that experience and trends from previous non-revaluation years, the Board indicated that the FY92 tax abatement reserve account could be reduced from \$1.6 million to \$1.4 million for a savings of \$200,000.
- 3) Energy Reserve Fund—In late June, fixed price fuel oil bids (done in conjunction with six other communities) were received and the low bid enabled us to reduce the energy reserve by \$75,000.
- 4) Unemployment Compensation—As a result of a larger than anticipated number of retirements and interdepartmental personnel transfers, there were approximately a dozen fewer layoffs than originally projected. The resulting savings in unemployment compensation costs was \$106,000.
- 5) Court Judgments—As a result of several settlements/judgments, the court judgment amount of \$93,068 had to be increased by \$25,000.

In considering reductions to town budgets, the Board rigorously adhered to the traditional service priorities of Education and Public Safety. The amounts recommended for the school department - \$32,263,595, and fire department - \$8,168,425, reflected that strong commitment to these service programs. By adopting this approach, the breakdown of the amounts cut from town/school budgets was \$90,733 for the town and \$45,367 for the schools.

Basically, the Selectmen concluded that the budget reduction scenario came down to four items: fire department, school department, highway improvements, and tree replacements. In determining which should come first, as desirable as it would have been to fund our highway and tree budgets, public safety and public

schools clearly headed the list.

The Board proposed, and Town Meeting concurred, that Ladder 3 be kept in service within the limits of the fire overtime appropriation - \$225,003. The three firefighters who were laid off on July 1 were brought back on October 1, so there were no layoffs in the fire department in FY92. As five anticipated vacancies occurred at various points throughout the year, they were not filled, so only \$5,100 was needed to fund the positions of the three returning firefighters for the remainder of FY92.

With respect to street rehabilitation, the following table indicates that the appropriation, after the proposed cut of \$100,000, was still higher than it had been for the last five years.

Funding for Street Rehab FY87 to FY92

	Town	Chapter 90	CD	Total
FY92	\$100,000	\$470,666	\$0	\$570,666
FY91	\$117,500	\$236,104	\$0	\$353,604
FY90	\$300,000	\$236,104	\$0	\$536,104
FY89	\$0	\$116,107	\$0	\$116,107
FY88	\$171,500	\$113,891	\$100,100	\$385,491
F&87	\$150,000	\$106,649	\$100,700	\$357,349

Likewise, in the area of tree replacement, after the proposed reduction of \$43,980, the appropriation was still higher than it had been for the past five years.

Funding for Tree/Removal Replacement FY87 to FY92

	Tax Financed CIP	CD Budget	Forestry Budget	Total
FY92	\$36,020	\$20,000	\$ 4,000	\$60,020
FY91	\$20,000	\$ 9,500	\$10,000	\$39,500
FY90	\$0	\$10,000	\$28,000	\$38,000
FY89	\$0	\$10,000	\$28,000	\$38,000
FY88	\$0	\$10,000	\$28,000	\$38,000
FY87	\$0	\$0	\$28,000	\$28,000

The following are the discretionary budget reductions by major category which were proposed by the Selectmen and voted by Town Meeting:

**FY-92 BUDGET
DISCRETIONARY REDUCTIONS BY SERVICE AREA**

FY-91 BUDGET	FY-91 BUDGET	DISCRET \$ CHANGE VOTED 6/13	DISCRET. \$ CHANGE VOTED 9/4	DISCRET. \$ CHANGE TOTAL	DISCRET % CHANGE TOTAL
PUBLIC SAFETY					
POLICE	7,829,592	(194,892)	(53,333)	(248,255)	-3.17%
FIRE	8,478,566	(362,220)	5,100	(357,120)	-4.21%
BUILDING	991,361	(4,627)	(12,500)	(17,127)	-1.73%
TOTAL PUBLIC SAFETY	17,299,519	(561,739)	(60,733)	(622,472)	-3.60%
EDUCATION	32,148,671	(675,214)	(45,367)	(720,581)	-2.24%
PUBLIC FACILITIES					
PARKS	1,433,225	(58,454)	0	(58,454)	-4.08%
HIGHWAYS	3,944,120	(335,260)	0	(335,260)	-8.50%
ENGINEERING	428,610	(1,000)	0	(1,000)	-0.23%
ADMINISTRATION	373,673	(19,236)	0	(19,236)	-5.15%
SANITATION	2,373,193	(5,594)	0	(5,594)	-0.24%
WATER	2,852,035	0	0	0	0.00%
SEWER	3,739,036	0	0	0	0.00%
FORESTRY	229,391	(5,355)	0	(5,355)	-2.33%
CEMETERY	126,223	(9,946)	0	(9,946)	-7.88%
TRANSPORTATION	62,317	(10,200)	0	(10,200)	-16.37%
TOTAL PUBLIC FACILITIES	15,561,823	(445,045)	0	(445,045)	-2.86%
CULTURAL AND LEISURE SERVICES					
LIBRARY	2,048,616	(75,021)	0	(75,021)	-3.66%
RECREATION	1,039,756	(45,239)	(30,000)	(75,239)	-7.24%
TOTAL CULTURAL LEISURE SER.	3,088,372	(120,260)	(30,000)	(150,260)	-4.87%
HUMAN SERVICES	1,783,344	(53,271)	0	(53,271)	-2.99%
ADMINISTRATION AND FINANCE					
FINANCE	2,590,633	(116,597)	0	(116,597)	-4.50%
TOTAL	72,472,362	(1,972,126)	(136,100)	(2,108,226)	-2.91%

Private Development

Over the past three to four years, there has been a sharp decline in the number of major development projects in town. In July, 1989, the Selectmen took a major step to reverse the prior down-zoning trend with the appointment of a Development Committee composed of fourteen citizens and taxpayers to look for ways to boost the town's revenues through appropriate development in order to maintain the high quality of services town residents have come to expect. Initially,

the committee was asked to examine two specific areas for development potential: the Boylston Street corridor between Washington and Cypress Streets and the south side of Commonwealth Avenue between St. Mary's and Babcock Streets. Preliminary findings identified significant development opportunities in each corridor, which, over a period of time, could result in a substantial increase in tax revenue for the town.

After hearing the concerns of local residents at a series of public neighborhood meetings, the committee concluded that it would be inequitable not to look at



Boylston Street, Chestnut Hill.



Brookline Place.

development opportunities throughout the entire town. After Town Meeting voted funding in September, 1990, the committee selected a consultant team led by David Dixon & Associates (a Boston-based urban design and planning firm) and including marketing and transportation subconsultants to conduct the expanded townwide study.

In its Phase A report (July 1991), the consultant identified twelve priority areas across the town from the forty that were originally identified as potential sites. These twelve areas were further evaluated for their development potential and possible impacts. Over thirty public meetings were held in 1991, including task force meetings with each affected neighborhood to explain the study and to listen to citizen concerns. The result of this work is contained in the Phase B report, which identifies ten of the twelve major study areas as having the most significant near and medium term potential to support new development and, over time, the possibility to yield an estimated \$10 million annually. These ten areas are: Commonwealth Avenue, Chestnut Hill (Boylston Street), Chestnut Hill Benevolent Association/Reservoir Office Park, Municipal Transfer Station, Harvard Street north, Harvard Street south, Boylston Street (eastern portion), Brookline Place, Brookline Hospital, and Bournewood Hospital. More long term priority areas could produce up to \$9 million

more, with a combined total for near and long term sites of \$19 million annually.

During Phase C of the development study, which commenced in February, 1992, the consultant and committee will formulate implementation strategies to achieve the goals outlined in Phase B. Further meetings with the task forces will give citizens additional opportunity to provide input. The committee plans to have a comprehensive package of recommendations prepared in time to present it at the Annual Town Meeting and then, after additional input, to submit specific zoning proposals to the 1992 Fall Town Meeting.

Given the fiscal crisis in the State, with massive reductions in state aid to cities and towns, a substantial local revenue shortfall for FY93 and resultant cuts in essential services, the time is right for the town to explore additional development opportunities.

Committee members are: Chairman Robert I. Sperber, Vice- Chairman Robert Kroin, Carl Axelrod, Michael Berger, George Cha, Joan Fitzgerald Denny, Mary Dewart, Betsy DeWitt, Richard Garver, Gordon Hurwitz, Harry Johnson, Larry Roff, Jean Kramer, and Michael Rosenberg.

Rent Control

In 1991, the town overhauled its rent control system. Article 1, the rent control reform vehicle approved at the 1990 Fall Town Meeting, recognized that the traditional rent control system provided protection against market rents and condominium conversions, but also imposed substantial burdens on apartment owners, homeowners, and other citizens, by limiting the value of apartments, shifting the burden of property taxation to other classes of property, and limiting growth in the town's housing supply and tax base. Article 1 continued protections for existing tenants against unfair rents and evictions while relieving the unfair burdens of the traditional rent control system on the other citizens of the town, and assuring that at least ten percent of the housing units of the town constitute low to moderate income housing.

The inclusionary housing program of Article 1 is designed to assure that rent-controlled units are occupied by those who truly need them. To encourage landlord participation, the Rent Control Board developed a standard form contract providing for the set-aside of units for low-to-moderate income housing. It has continued to work on the creation of "user-friendly" forms and procedures to capture the data necessary to administer the program.

The Board also created a "unit decontrol permit" to evidence that a unit is no longer subject to the jurisdiction of the Board. It streamlined processing of cases so that only disputed cases have an adjudicatory hearing and undisputed applications receive permits promptly.

Article 1 increased tenant protections by providing

defenses in evictions and by barring decontrol in cases of landlord misconduct. The Rent Control Board instituted a new violation procedure to provide speedy hearings in cases of landlord harassment or failure to properly maintain a unit. The Board also improved its record keeping systems, so that it is now able to accurately identify which housing units are rent-controlled and which are set-aside for means-tested housing. It has begun the difficult task of collecting the names of protected tenants who are entitled to traditional rent control protections.

We are pleased to report that the implementation of Article I's decontrol and inclusionary housing programs has proceeded smoothly. The town is beginning to see the benefits of the reform reflected in the tax base and in the availability of rent-controlled housing targeted for the needy.

CDBG Program

Brookline received a total of \$1,341,000 for the Community Development Block Grant Program year beginning July 1, 1991. CDBG is the single remaining Federal assistance program which permits local communities to choose, within the regulations, how the money is to be spent.

In Brookline, several parks and playgrounds were completed or construction commenced in the spring of 1992. Among them, Pierce Playground was completed and a ribbon-cutting ceremony, attended by Congressman Barney Frank and HUD representatives Robert Brown and Charlotte Walty was held. This special event was in observance of National Community Development Week. Linden Park and Linden Square were also completed, and construction will soon begin on Lawton and Coolidge Playgrounds. Money for design or construction drawings was provided for Murphy and Robinson Playgrounds, and for Knivet Square. Olmsted/Riverway was allocated construction funds, awaiting the State appropriation. Plans for parks facilities were prepared by John Furlong and Ty Zeigler of the Planning Department.

The single largest use of CDBG funds nationwide and in Brookline is for housing rehabilitation assistance for low and moderate income homeowners. The range of assistance provided includes grants, rebates and a loan program. Handicapped accessibility and the tree removal and replacement programs were also continued with these funds.

Although CDBG is not a public services program, 15% of the funds may be allocated to provide such services. In Brookline, the youth employment program, several infants and childrens care providers, the Brookline Mental Health Association, and the elder taxi system were awarded funding.



Pierce Playground.



Linden Park

Recycling and Composting Programs

October, 1991 marked the first anniversary of comprehensive curbside recycling in Brookline. Under the program, which is mandatory for residents on town trash service, the following materials are collected for recycling: (1) glass bottles and jars; (2) two kinds of plastics; (3) tin cans; (4) aluminum containers, and (5) newspapers. In March of 1992, glossy paper (magazines and catalogs) was added to the recycling program. Brookline's recycling contractor, Laidlaw Waste Systems, Inc., picks up recyclables from curbside on the same day trash is collected. The program has been publicized and implemented through the efforts of the Department of Public Works (DPW) and the Solid Waste Advisory Committee (SWAC).

In the first year, Brookline residents recycled 3,250 tons of materials that otherwise would have been thrown away. This amounts to a diversion of almost 20% of the total trash tonnage to recycling. Since recycling costs are less than the cost of trash disposal, the program saved Brookline \$48,750 in addition to its environmental benefits.

The largest outstanding challenge is to fully implement recycling in the large multi-unit residential buildings. Currently, the town is working with Laidlaw and

building owners and managers to provide these properties with large containers, and to establish collection procedures better suited to large buildings.

In 1991, the town also established a composting program for leaves and yard waste collected by the town. The composting is conducted at the town's Newton Street facility by an outside contractor. In the first year, Brookline composted 975 tons of materials. This saved the town close to \$50,000 in avoided disposal costs. Additionally, the SWAC and DPW teamed up to offer home composters to residents at a discounted price to encourage people to compost on their own; 140 composters were sold.

The Board is gratified with the success of this program, which is due not only to the hard work of the DPW and SWAC, but to the active participation of our enlightened citizenry.

Redistricting

At the direction of the Local Election Districts Review Commission (LEDRC), all cities and towns in the Commonwealth commenced the process of redrawing precinct boundary lines to bring them into compliance with the standards established by law. The standards for voting precincts include the following:

- Each precinct must contain no more than 4,000 residents.
- Each precinct's population must be within five percent of the average precinct population.
- Each precinct must be compact and contiguous without protruding fingers or long tails.
- Each precinct's boundaries must coincide with federal census block boundaries.

Based upon the 1990 federal census figures, Brookline precincts, and the adjustments required thereto, are described below. As indicated, precincts 1,3,5,6, and 7 do not currently meet the required standards.

1992 Redistricting Summary

Precinct Number	Current Population	Must Add At Least	Must Lose At Least
1	3951		360
2	3448		
3	3624		33
4	3424		
5	3187	62	
6	3009	240	
7	3657		66
8	3289		
9	3466		
10	3515		

11	3426	
12	3445	Total Population 54,718
13	3382	Prec. Average 3,420
14	3265	Upper Limit 3,591
15	3318	Lower Limit 3,249
16	3312	

In December, the Board appointed a Redistricting Committee to recommend a plan that will bring all precincts into compliance. The committee, which is chaired by Albert Fortier, includes the following members:

	Precinct
Michael Robbins	TMM 1
Stanley Spiegel	TMM 2
Jeannine Jenei	TMM 3
John Bain	TMM 4
Hugh Mattison	TMM 5
William Schnoor	TMM 6
Estelle Katz	TMM 7
Nancy Heller	TMM 8
Barr Jozwicki	TMM 9
Ronny Sydney	TMM 10
Joel Shield	TMM 11
Linda Dean	TMM 12
Jonathan Fine	TMM 13
Dorothy Heffernan	TMM 14
Peter Pierce	TMM 15
Carl Axelrod	TMM 16
Ellen Brown	At Large
Robert Stein	At Large
Samuel Shaw, II	At Large
Terry Kwan	At Large

The committee is expected to present its recommended plan to the Selectmen by the end of May, 1992, and the Board will then take final action on it by the end of June. Assuming the final plan is approved by the LEDRC, the new precinct boundary lines will first be in effect for the 1993 Annual Town Election. At that time all Town Meeting Member seats will be up for election.

If the Legislature fails to pass corrective legislation, the federal census figures, which the committee is using, will have to be adjusted to exclude persons residing at institutional properties. This, in all likelihood, would require additional changes to the boundary lines and substantially revise the implementation schedule. The corrective legislation, which has been filed, is required because the current redistricting law is based upon, and timed to coincide, with the state census, which has always excluded persons residing at institutions. Now that the Legislature has abolished the state census, use of the federal census figures is the only practical alternative. These figures, however, include persons residing at institutions. Any final plan will have to await resolution of these inconsistencies in the current legislation.

Computer Advisory Committee

Believing that the time had come to conduct an in-depth review of the entire operation of information services in the town, the Board appointed a Computer Advisory Committee consisting of town residents with expertise and background in computers to determine where our problems lie and what changes should be made. The last time such a study had been made was in 1984; clearly, many changes have taken place in this field since then. Advances and changes made in the technology have been tremendous. The role of personal computers has become much more important than ever anticipated. Hardware and software systems have become much more "user friendly" and costs have dropped dramatically.

The committee's assignment involves reviewing the entire information and data processing needs of the town and identifying the hardware and software systems and organizational structure which will best meet those needs. Specific tasks include the following:

- Meet with all department heads to determine their information and data processing needs. Also, review what systems and resources they are using currently.
- Determine what information needs to be integrated between departments and how best to accomplish this.
- Determine what hardware and software systems will best meet the identified needs of the departments and town. (Example: Should we be moving more to PC based systems as opposed to micro or mini computers? To what extent should these PC's be networked?)
- Determine the appropriate personnel and organizational structure given the recommended hardware and software systems.

Chairman Merrill serves as Chair of the Computer Advisory Committee, which is now meeting intensively with a view to completing it's assignment by August 1, 1992. The Selectmen and the town are indebted to the following committee members who are rendering an extremely important service in guiding this project to completion:

Michael W. Merrill, Chairman
Terry Ann Cohen
William R. Jarosz
Eric Johnson
Terry Kwan
Charles Moo
Thomas D. Oleson
Stan Reichgott
Robert M. Stein

Litter Task Force/Committee

A salutary development during the year was the establishment of a Selectmen's Litter Task Force/Committee to develop a town litter plan for commercial areas and recommend any changes deemed appropriate. The committee's early meetings were devoted primarily to gathering information and discussing the town's past and present litter removal policy. It obtained public input from neighborhood groups, business people, town meeting members, environmentalists, and others at a hearing held on November 26, 1991.

The committee, which is chaired by Chairman Merrill, identified various areas in the town which need to be cleaned up and put in better shape. Litter in the parks and streets, around dumpsters and barrels, and in the Coolidge Corner, Brookline Village, and Washington Square commercial areas has been a priority issue for the committee. Graffiti removal, the alignment and appearance of newspaper receptacles, increasing the fines for littering, revision of the current bylaw, and stepping up town enforcement have also been addressed.

Close cooperation between the private and public sectors is essential if this effort is to succeed. The committee plans to continue to promote public awareness of the problem, and to stress the importance of joining public and private initiatives. On Earth Day, April 25, the committee presented an award to McDonalds on Harvard Street for maintaining their property in an exemplary manner.

The Selectmen would like to commend the Brookline Chamber of Commerce for taking the lead in this important community program and for providing the town with eight new trash receptacles. The following citizens and staff members serve with Chairman Merrill on the committee:

Ronald Brown
A. Thomas DeMaio
Stephen B. Goldenberg
Rhona Hirschowitz
John A. Locke
Joanne Milbury
Barton Tayer
Ty Zeigler
David Jensen—Alternate

Hurricane Bob

Hurricane Bob arrived on August 19, 1991. Fortunately the town's administrative staff and involved departments had been through three or four hurricanes, a tornado, and the Blizzard of 1978, so there were standard operating procedures in place which could be activated. The cooperative efforts of the Town Administrator, Police Chief, Fire Chief and the Director of Highways brought the town through the storm with-



Hurricane damage on Spooner Road

out major damage. However, the strong winds and heavy rains caused a number of power outages and the destruction of more than 150 trees. DPW crews worked to keep all roads free of debris, allowing the safe passage of emergency vehicles.

President Bush declared eleven Massachusetts counties major disaster areas. This declaration allowed a wide range of Federal aid to become available for all communities, including Brookline. The Massachusetts Emergency Management Agency (MEMA) and the Federal Emergency Management Agency (FEMA) assisted communities in developing procedures for financial reimbursement. The Department of Public Works estimated that Brookline's total cost of damage exceeded \$400,000. The town submitted a preliminary request for payment in the amount of \$348,411. FEMA has already made payment of the Federal share (75%) in the amount of \$261,308. Replacement of damaged trees and the repair of public property will continue through the remainder of this year.

Yellow Ribbon Parade

The Board is deeply indebted to Selectman Crowley and Director of Veterans Services Bernard J. Belcastro, co-chairs of the Celebrations Committee, who, to-



The Colonial Boys of Norwood participated in the town's Yellow Ribbon Parade.

gether with their colleagues on the committee, brought the planning for the town's Yellow Ribbon Parade to a successful conclusion on June 9. Special thanks also go to all of the dignitaries, marching units, historical units, bands, scouts, and fraternal groups for their participation in the parade which started at Devotion School playground and finished at Cypress Field. Activities of the day included a road race for children, field events, a softball game, and a band concert.

It was particularly gratifying to have with us at the parade four of our Operation Desert Storm heroes: Major Joseph Conforti, U.S. Marines, Captain Dennis J. Harrington, U.S. Army, Spec. John Blocker, U.S. Army, and Spec. McKinley Suell, III, U.S. Army. We owe an immense debt to the seventeen other Desert Storm veterans who could not be present.

It is our intention to hold a similar event each year on the date of, or around, Flag Day, June 14. Flag Day brings to our minds the tremendous contributions of Brookline residents who served in all of this nation's wars and conflicts. Many of them paid the supreme sacrifice, including twenty-nine Brookline servicemen who were killed in Vietnam and Korea.

Firefighter Commendations

In January, the Selectmen were pleased to commend several firefighters who participated in fighting a general alarm fire in Revere on December 14, 1990. Under the leadership of Deputy Chief Peter Brennan and under extremely dangerous conditions, the firefighters placed themselves in the path of the fast moving fire and played a pivotal part in stopping the advancement of the fire at the point where they took their stand. Conflagration conditions existed with the air filled with flying debris; the high winds, heavy smoke, and sub-freezing temperature multiplied the danger and difficulties.

The Selectmen, in their capacities as fire commissioners, have long been aware of the tireless efforts and courage of our firefighters; nonetheless, we felt a great deal of pride in their actions in Revere and wished to extend an appropriate acknowledgement. The members of the department who responded to Revere are:

Ladder Two
Captain Frederick Babcock
FF John Rogers
FF Thomas Gregorio
FF Michael Bresinski

Engine Two
Lieutenant John Tynan
FF Joseph Conway
FF William P. Ward
FF Daniel Carroll
FF Karl Hatton

Engine Three
Lieutenant Robert Frost
FF John Kelley
FF Edward Davis
FF Edward Hingston

Deputy Chief Peter J. Brennan
Aide to D/C, William McCarthy

Appointments

Making appointments to boards and commissions is one of the most important functions of the Board of Selectmen. It is heartening to report that eminently qualified citizens continue to come forward to serve their community in a variety of ways. The following resignations and appointments occurred during 1991:

Bailey Silbert was reappointed to the Board of Appeals. Lawrence Kaplan and Stanley Rabinovitz, associate members, were also reappointed. Abraham Zimmerman, a long-time member of the Board passed away during the year after serving for over eighteen years. The town gratefully acknowledges Mr. Zimmerman's dedicated and conscientious service. He will be sorely missed by the town family. Julius Abrams was reappointed to the Board of Examiners. Harold Lurie and Ellen Goldman were reappointed to the Building Commission. Mr. Lurie submitted his resignation late in the year, and the Board is presently interviewing candidates to fill this vacancy on the Commission.

Brookline Access Television received three new members with the appointments of Judith Diamond, Lewis Lloyd and Arlene Mattison. They replaced Beth Birnbaum, Jack Churchill and Jonathan Tamkin, who completed their terms and did not wish to be reappointed. Following the resignation of Garrett Crowley, who had served with distinction since 1987, Joan Crowley was appointed to the Commission for the Disabled. Marion Doherty stepped down after serving for four years and Melvin Ritter was appointed in her stead. Denise Karlin was appointed to the Commission to fill the vacancy occasioned by the resignation of Regina Snowden.

Estelle Katz and Joyce Samet did not wish to be

reappointed to the Commission on the Status of Women, having completed their terms, and the Board appointed Doreen Nicastro and Linda Wastila to fill these vacancies. Nancy Kleshinski resigned from the Commission and Mona Thaler was appointed to serve. Tema Carter was reappointed for another term. Barbara Whiting Drew moved from the area and the Board regretfully accepted her resignation as a member of the Conservation Commission. Suzanna Lannik was appointed to replace Ms. Drew. Marla Frazin and Dr. Joan Fried were reappointed to the Commission.

The Preservation Commission received a new member with the appointment of Sheri Flagler to replace Dennis DeWitt. The Board reappointed Ruth Dorfman and Dr. Judith Selwyn to membership on the Commission. Franklin Kartun replaced Dorothy Bruno on the Board of Registrars of Voters. Cerise Lim Epstein, William Costin and Rita McNally were reappointed to the Rent Control Board. Ms. Epstein has since submitted her resignation and Jeffrey Klein was appointed to replace her on the Board. Fred Levitan was appointed to replace William Schnoor, who resigned.

Deborah Kaplan Cohen was reappointed to the Transportation Board and George Johnson replaced Pauline Katz who resigned. Joseph Geller has resigned from the Board and the Selectmen are seeking a replacement for Mr. Geller. Mary Harris was reappointed to the Trustees of Walnut Hills Cemetery and Peter Hamilton Nee was appointed to fill the vacancy occasioned by the resignation of David Dalton. Roger Blood was reappointed to the Housing Advisory Board. Robert Allen and Gerard Walsh were reappointed to membership on the Park and Recreation Commission.

The Human Relations/Youth Resources Commission received two new members with the appointments of Gene Arthur and Ruth Flaherty, replacing Adam Pollock and Claire Upshur, who resigned. The following Commission members were reappointed: Harold Koritz, Reverend George Chapman, Rabbi Rachmiel Liberman, Dennis Reardon, Captain John Walsh, and Agnes Rogers. Ogden Hunnewell replaced Linda Fosburg on the Personnel Board and Alexander Spaulding was reappointed to serve for another term. Jerry Kampler was appointed to membership on the Planning Board, replacing Michael Cutler.

Status Report on Capital Projects 1991 Annual and Special Town Meetings

Fuel Tank Replacement—Town Meeting appropriated \$50,000 for the removal and replacement of town-owned underground fuel tanks. Tanks have been removed at Fire Stations 1, 4, 5 and 7, and also at the Larz Anderson Estate. An additional tank, located at the Putterham Branch Library, is scheduled to be removed and replaced in June.

Public Safety Communications/Facilities—Town

Meeting appropriated \$25,000 for the preparation of preliminary plans for modernizing and upgrading public safety communications, computers, and facilities at police and fire headquarters. This project is currently out to bid.

Fire Station Renovations—Town Meeting appropriated \$120,000 for fire station renovations. Contracts for the installation of new boilers at Fire Stations 2 and

7 were awarded—to Master Contractors, Inc., on September 24. Wieldinger Associates was chosen to complete the design for the replacement of the apparatus floor at Station 1. Replacement of the floor is expected to be completed by September 1.

Fire Engine Refurbishment—Town Meeting appropriated \$33,000 for the refurbishment of fire engines. This appropriation is being used to replace the water tanks and suspension systems of several engines. Repairs should be finished by the end of July.

Town Funding for the Repair, Reconstruction and Resurfacing of Various Sections of Town Streets—Town Meeting appropriated \$100,000 for the reconstruction, maintenance and/or repair of various streets and sidewalks within the town. A contract was awarded to Lorusso Corporation on April 14. Construction will begin on May 18 and should be completed during the summer.

Signal Safety Upgrade—Town Meeting appropriated \$10,000 for traffic signal--improvements to the Beacon, Dean and Corey intersection. A contract was awarded to Bell Traffic Signal Maintenance Co., Inc. on September 3. Work is in progress and is expected to be completed by the end of June.

Griggs Park—Town Meeting appropriated \$10,000 for the preparation of plans and specifications for the renovation of Griggs Park. The Town Planning Department is developing a preliminary design plan and is waiting for drainage and hydrology data before submitting a report to the Conservation Commission.

Tree Removal/Replacement—Town Meeting appropriated \$36,020 for the removal and replacement of street trees. A contract was awarded to Leo's Nursery, Inc. on March 3. The work is underway and will be finished during the summer.

Skating Building Renovation—Town Meeting appropriated \$50,000 for the renovation of the skating rink warming hut. The preliminary design is being done in-house. Construction will begin in August and should be completed in October.

High School Windows—Town Meeting appropriated \$50,000 for the repair and/or replacement of

windows at the High School. The architect selection process is underway. This is an on-going project.

Heath School Oil Removal—Town Meeting appropriated \$60,000 for the purchase and installation of an oil recovery system at the Heath School. A contract was awarded to Green Environmental Corporation, Inc. on September 24. Maintenance of the system has been put out to bid.

Water Backflow Valves—Town Meeting appropriated \$50,000 for the purchase and installation of water backflow preventor valves in public buildings. The bidding process will take place during the summer. The installation should be finished by September.

Main Library Roof, Terrace and Windows—Town Meeting appropriated \$415,000 for repairs and/or replacement of the roof, terrace and windows at the Main Library building. The contract will be executed in mid-May and construction is expected to be completed by August 1.

Warren Field—Town Meeting appropriated \$530,000 for the construction and reconstruction of Warren Field for municipal outdoor recreational and athletic facilities. This project was put on hold pending direction from the Park and Recreation Commission.

School Boilers—Town Meeting appropriated \$1,150,000 for the replacement of boilers at the Lawrence, Baker and Devotion Schools. A contract for design was awarded to Richard D. Kimball Co., Inc. on January 14. Bids for construction are due May 1 and the project is expected to be completed by October.

Driscoll Gym Renovations—Town Meeting appropriated \$400,000 for remodeling, reconstructing and making repairs to the Driscoll School gymnasium. A contract was awarded to Paul J. Rogan Co., Inc., on September 24. Construction is almost completed.

Driscoll Playground—Town Meeting appropriated \$245,000 for the construction and reconstruction of the Driscoll Playground for municipal outdoor recreational and athletic facilities. The design for the project has been approved. Construction drawings will be done in the spring and the construction should be completed in the fall.

TOWN ADMINISTRATOR

Historically, government reorganization has focused on strengthening the capacity of the chief executive to control and direct subordinate agencies. Municipal government has gone much further than either state or county government in concentrating authority in the hands of the chief executive, and there are few towns which can favorably measure up to Brookline's standard of centralized executive power.

Our centralized operation evolved over a period of years beginning in the late 1950s when Town Meeting accepted enabling legislation which authorized the Selectmen to appoint the members of the Planning Board, and was soon followed by legislative authorization to appoint the Park Commission and the Tree Planting Committee. Town Meeting in 1961 voted that the Board of Assessors should henceforth be appointed by the Selectmen and the decade of the 1960s saw many town agencies reorganized and the beginning of the trend to add several new departments. This was inevitable as town government became increasingly complex and demands for additional services multiplied.

Early in 1963, the General Court approved legislation providing for the creation of a Department of Public Works and consolidation of the Park and Recreation Commissions. The appointment of the town's first full-time assessor was effected in 1965, shortly before our first comprehensive property revaluation. The Conservation Commission, immediately upon its establishment in 1966, began to review projects affecting the town's natural resources and to make recommendations to enhance and expand the community's physical assets. A town Planning Department came into being in 1968, replacing the former arrangement whereby a professional consulting firm provided services to the Planning Board under contract. Later in that year, the Selectmen appointed a Director of Traffic and Parking, acknowledging that the town's traffic problems had reached a critical point and could no longer be dealt with by a part-time Traffic Commission.

As the ten year period neared its close, changing patterns of urban life and the concentration of student population within the limits of the town further challenged our organizational structure and resulted in the



Town Administrator Richard T. Leary.

acceptance of legislation authorizing the establishment of a Rent Control Board to cope with the problem of sharply increased rentals. Further responses to problems in the social area were reflected in the decisions taken in 1969 and 1970 to institute a youth services program under the auspices of a Youth Resources Council, and to appoint a Human Relations Commission for the purpose of implementing the recommendations of the Kerner Commission Report. As new problems arose, Brookline, in the pioneering spirit that has been traditional, acted to meet the demands of the times.

The 1970s saw further consolidation of executive power.

The Selectmen assumed the responsibilities of the Office of Fire Commissioner in 1973, and a Department of Transportation, with a Transportation Board whose members are appointed by the Board of Selectmen, was established in 1974, as was the Historical Commission. In 1981, the Park, Forestry and Cemetery maintenance functions were brought into the Public Works Department.

Many of the reorganizations and consolidations referred to above grew out of the general survey of the organization and administration of the town government conducted by the Public Administration Service in 1940; the deliberations of the so-called Snow Committee in 1950-1951; and the work of the Committee on Town Organization and Structure which was established in 1959. These actions resolved the problem of decentralization and placed the town's executive power firmly in the hands of the Board of Selectmen.

Further strengthening of our system of town administration occurred in 1985 when the Town Administrator legislation was enacted. The Selectmen-Executive Secretary system had served us extremely well for some forty-four years, but times do change, and the needs of towns, particularly the larger ones or those that are growing at a rapid pace, change accordingly. The importance of the Town Administrator's role in future consolidations, reorganizations, etc., was recognized during the past year when the 1985 legislation was amended to give the Administrator formal authority to propose administrative reorganizations to Town Meeting.

The time has arrived when a further consolidation and reorganization must be achieved in the interest of administrative efficiency. The responsibilities of the town's finance-related departments are becoming increasingly complex and more demanding. At the same time, necessary resources for these departments continue to become less plentiful. It has now become evident that Brookline is ready for some form of integration and consolidation in its finance organization.

In practice, a number of finance or finance-related functions have been integrated into a single department in a rapidly growing number of communities. There is no standard mode however. Each community designs one that meets its own unique needs. Some of the most universally included functions are:

- central accounting and financial reporting
- accounts payable and vendor relations
- cash disbursements
- tax billings and collections
- other accounts receivable and collections
- revenue forecasting, control and accounting
- cash management
- debt issuance and administration
- assessing
- purchasing
- data processing
- audit management and administration
- grants management

The advantages experienced from an integration of some sort include:

- Coordination of functions
- Cross departmental (divisional) support and knowledge
- Economies of larger scale and uniformity
- Improved communications (internal and external)

From time to time we have discussed the desirability of establishing a "clerical pool". One of the most obvious benefits of a Finance Department would be the ability to shift personnel during peak need and/or heavy vacation use periods. A less obvious but significant benefit is the ability to share certain scarce technical skills such as P.C. software knowledge.

A few months ago, I recommended that the Selectmen request the Committee on Town Organization and Structure to undertake a study relative to a Department of Finance. The Board so voted and also authorized the Town Administrator to formulate a specific proposal for the Committee's and the Board's consideration, with a view to bringing this matter to the Fall 1992 Town Meeting.

The Town of Brookline, like many other public or private institutions, must be prepared to make changes in its organization and structure to cope with changing conditions. We are fortunate that we have the machinery in place to recommend desirable changes in the town's organization in the authority conferred on the Town Administrator and the Committee on Town Organization and Structure by statute and bylaw. In estab-

lishing a Department of Finance, we will be taking another major step in modernizing the town government, a trend which began some fifty years ago.

FY93 Financial Plan

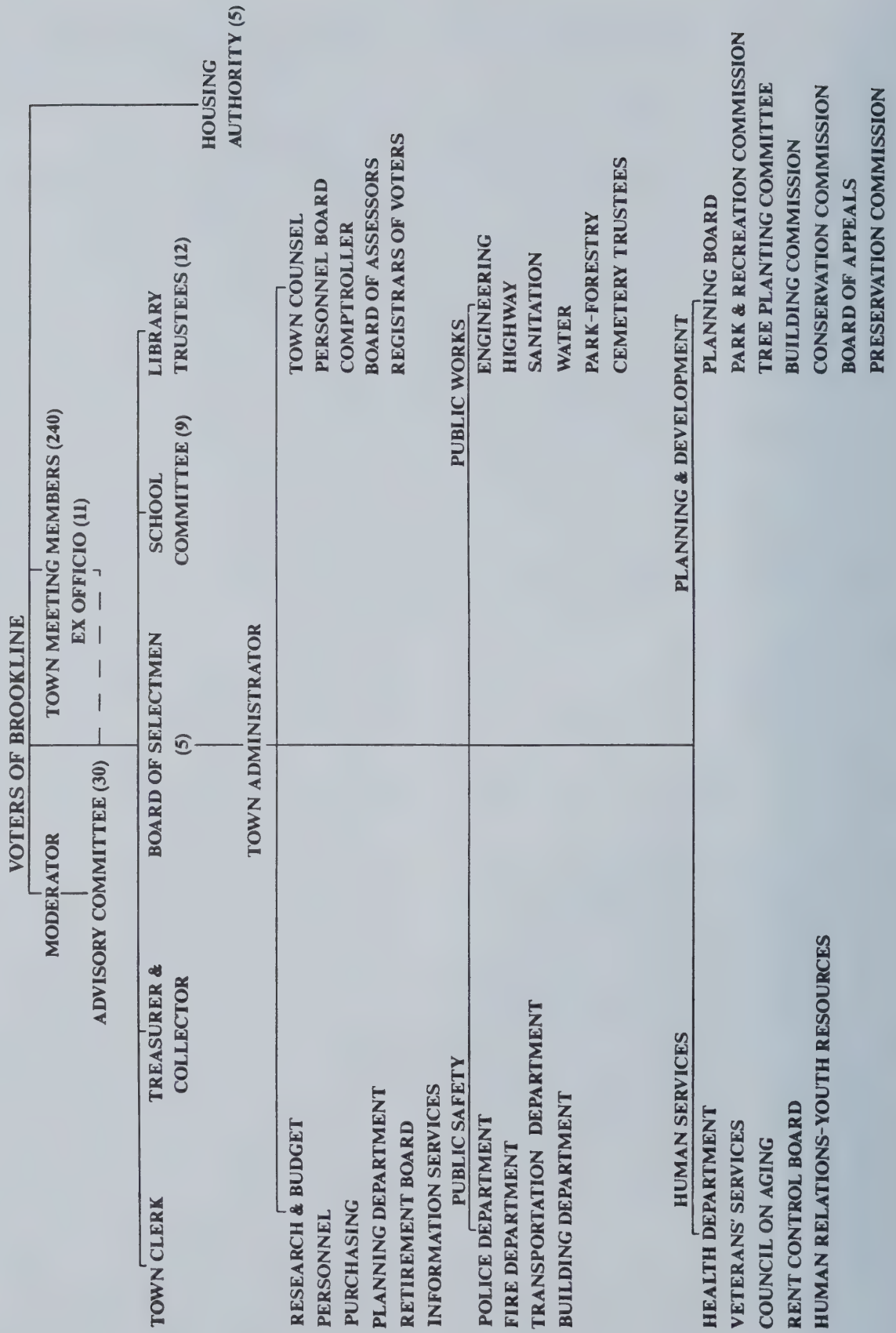
The Town Administrator's Financial Plan encompasses more than just the municipal budget. It presents the view of the Chief Financial Officer of the town on all fiscal matters for the upcoming year, including: state, county, MWRA, MBTA, and other assessments; collective bargaining objectives; overlays; all operating and unclassified budgets; and capital expenditures. This comprehensive detailed document is available for review at the Selectmen's office and at the public libraries. The executive summary of the FY93 Financial Plan, which was transmitted to the Board of Selectmen and the Advisory Committee on February 14, 1992, is as follows:

"It is clear that the retrenchment or cutback mode that we have been in since FY88 will continue in FY93. Over the past four years, discretionary reductions in operating budgets have totalled \$5,148,881. Town departments have lost seventy-one permanent employees. It goes without saying that we have markedly improved productivity, but, inevitably, our service base has diminished and the quality of our services has declined. Brookline's reputation as a community which offers superior municipal services has been placed in jeopardy. The impact on service programs has been compounded by the necessity to postpone equipment replacement and defer essential capital improvements.

There is a direct link between the erosion of our local services since FY88 and our losses in State aid. Every city and town has been harmed by the State aid cuts of \$635 million (24%), but few more than Brookline which has had its share reduced from \$13.7 million, or 15.3% of our total revenues, to \$7.9 million, or 7.4% of revenues. The downward trend will continue in FY93 if the Governor's budget is adopted. Despite earlier assurances that there would be no cuts in local aid, lottery aid has been reduced from \$306 million to \$265 million, with Brookline's share of the loss projected at \$234,942. We will receive nothing in earmarked education aid which has been budgeted at \$186 million.

In the revenue category over which the town exercises a reasonable measure of control—local receipts—we have achieved remarkable success. From \$14 million, or 15.7% of our total revenues in FY88, extraordinary efforts have raised these figures to a projected \$27.4 million, or 25.8% of revenues in FY93. This improvement in local receipts has been vital during a period when the State has reneged on its commitment to cities and towns. Regrettably, the negative impact of the poor economy on many revenue sources will result in a minimal local receipts increase of \$325,189 in FY93, excluding water and sewer enterprise funds.

GOVERNMENT OF THE TOWN OF BROOKLINE



Planning for FY93

The Selectmen's active involvement in the formulation of FY93 Financial Guidelines greatly assisted the Town Administrator in preparing the Financial Plan. Such policy direction is extremely important to the development of a comprehensive service program which reflects the relative merits of the interests competing for our limited revenues. As we planned for FY93, we knew it would be difficult to bring the projected deficit of \$5,216,824 down to manageable proportions.

In approving the guidelines on December 10, 1991, the Selectmen recognized that deep budget cuts would be unavoidable. Major service reductions would have to occur in priority areas, such as police, fire, schools and parks. Since the FY92 operating budget, excluding Massachusetts Water Resources Authority charges, is comprised 80% of personal services, we would have no alternative but to cut dozens of positions, town and school. The goal that we set in December was to reduce the deficit from \$5.2 million to \$3 million before making operating budget reductions.

In order to deal timely and effectively with our very difficult financial position, the Selectmen, on the recommendation of the Town Administrator, imposed a freeze on all new hires. This austerity measure produced twelve vacant town positions with a total salary value of \$321,968. It enhanced our flexibility during the budget development process.

Another initiative in the personnel area was the adoption of a retirement incentive program for town employees. This followed the practice of many organizations, both public and private, who had looked to retirement incentive programs as a way of reducing their work forces. The objective of the town's program was to reduce the number of layoffs which would otherwise be required due to budget limitations by providing an incentive to eligible employees to consider retiring at this time. Another positive effect would be a reduction in unemployment compensation costs.

Under the terms of the retirement incentive program, eligible employees received the following, up to a maximum of \$25,000: a) any sick leave buy back to which they were entitled; b) a lump sum payment equivalent to 100% of the employee's accumulated sick leave remaining after the sick leave buy back (provision a), up to \$10,000, plus 30% of any remaining balance of sick leave on the date of retirement, and c) a lump sum payment of \$5,000. I am pleased to report that the program has worked very well, twenty-six employees having retired under its provisions. The program is being funded through existing appropriations.

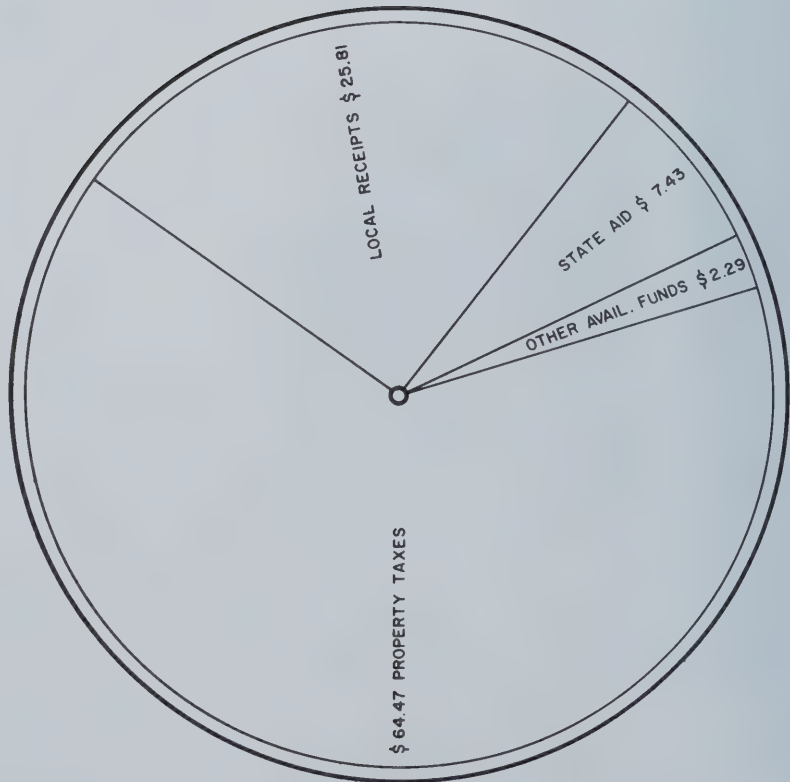
The town/school share of the revenue deficit was the subject of extensive discussions between the Selectmen's school budget subcommittee, consisting of Chairman Merrill and Selectman Allen, and the

School Committee's subcommittee. The Board and Committee agreed to share in the FY93 budget deficit according to the following terms:

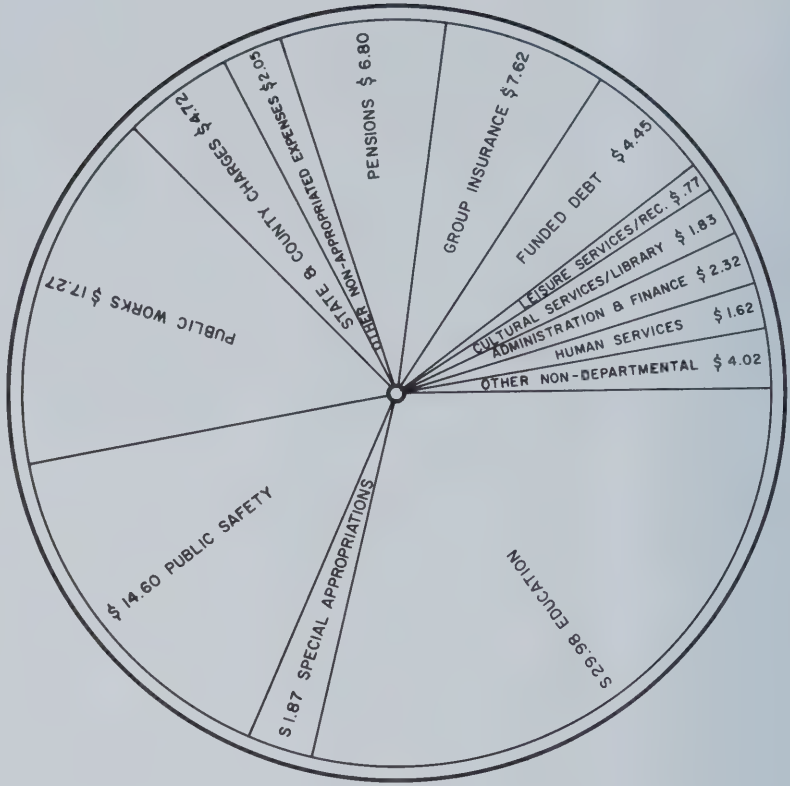
1. After subtracting agreed-upon fixed cost increases, the deficit shall be split between the town and the schools so that the town will absorb 2/3 of the deficit and the schools 1/3.
2. For the purpose of determining what portion of collective bargaining cost increases shall be treated as a fixed cost increase, the following procedure shall be employed:
 - a) The average percentage increase for school department collective bargaining shall be determined and a like figure shall be determined for the town. Any carry-over or built-in increases from previous years resulting from split wage increases or new benefit items shall be included in the calculation of the collective bargaining increase.
 - b) Collective bargaining increases, based on the lower of the two figures determined in accordance with paragraph a, above, shall be treated as a fixed cost and any amount above said figure shall be absorbed by the respective departments as a discretionary increase. In no event shall said figure be less than 2 1/2%.
 - c) For the purpose of preparing the FY93 Financial Plan, the Town Administrator shall use 2 1/2% as the collective bargaining increase to be treated as a fixed cost. This figure is for planning purposes until settlements have been reached and the lowest figure can be determined.
 - d) For the purpose of preparing the FY93 recommended School Budget, the Superintendent of Schools shall use 2 1/2% as the collective bargaining increase to be treated as a fixed cost. This figure is for planning purposes until settlements have been reached and the actual percentage increases can be determined.
3. Any additional town revenues will go to offset the deficit and cannot be used to offset the activities of any department other than for costs associated with generating additional revenue.
4. Any increase or decrease in general State aid for the town or schools, whether earmarked or not, shall be factored into the calculation of the deficit.
5. Through frequent, regular, open communication between the Board of Selectmen and the School Committee, and their respective staffs, both parties will update each other as the budgets develop and as estimated revenues

TOWN OF BROOKLINE
FY 93 PROGRAM BUDGET
\$106,056,971

HOW EACH \$100 WILL BE RECEIVED



HOW EACH \$100 WILL BE EXPENDED



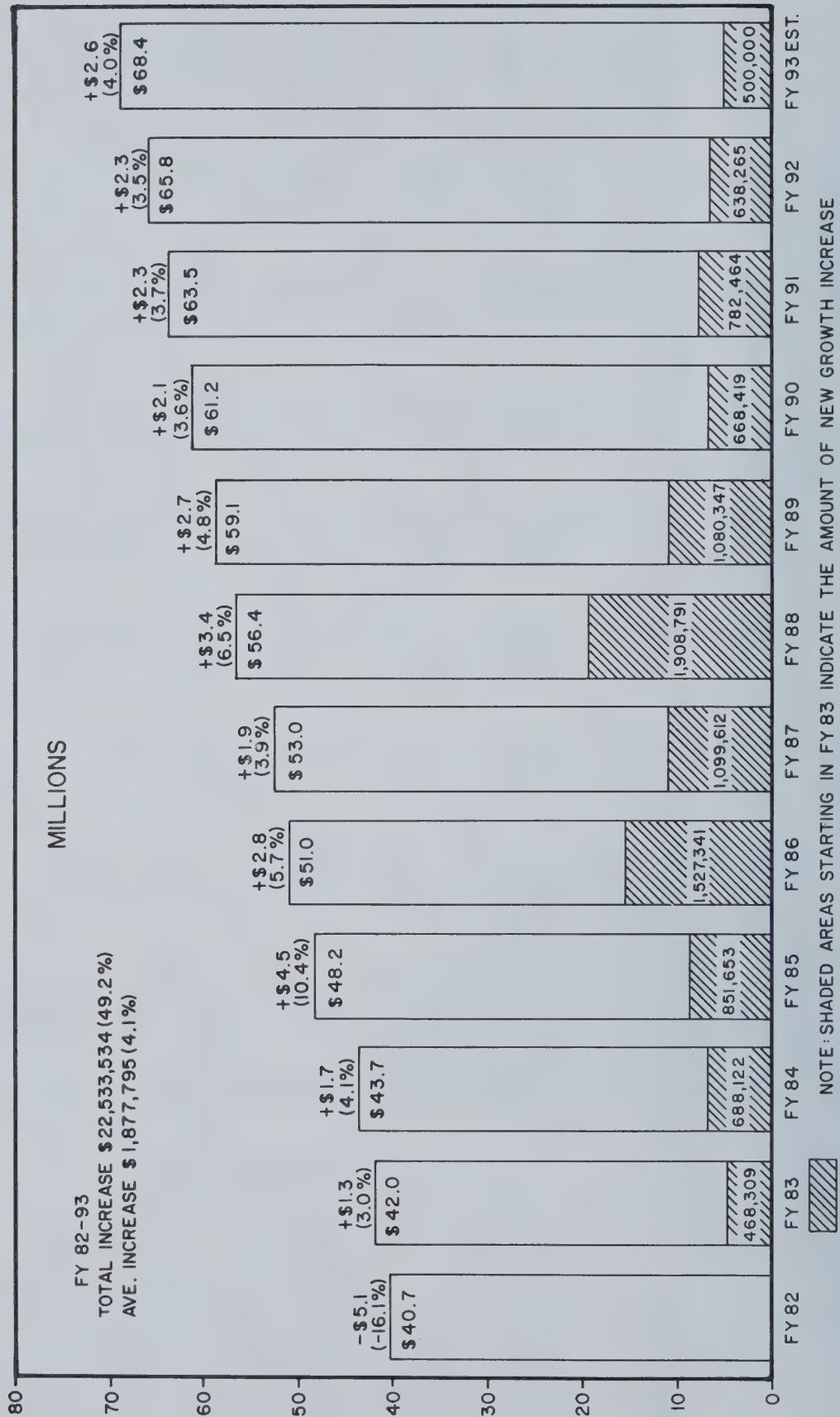
TOTAL REVENUES

\$ (millions)
% of total

REVENUE SOURCE	FY81	FY82	FY86	FY87	FY88	FY89	FY90	FY91	FY92	FY93 EST
PROPERTY TAX	\$45.8 74.0%	\$40.8 67.4%	\$51.0 68.4%	\$53.0 65.6%	\$56.4 63.0%	\$59.1 64.1%	\$61.2 62.5%	\$63.5 62.2%	\$65.7 63.8%	\$68.4 64.5%
LOCAL RECEIPTS	\$5.9 9.5%	\$8.2 13.6%	\$11.2 15.1%	\$13.0 16.2%	\$14.0 15.7%	\$18.9 20.5%	\$21.7 22.2%	\$22.3 21.8%	\$24.7 24.0%	\$27.4 25.8%
STATE AID	\$5.5 8.8%	\$7.2 11.9%	\$10.3 13.8%	\$12.3 15.2%	\$13.7 15.3%	\$13.5 14.6%	\$11.4 11.6%	\$10.9 10.7%	\$8.2 7.9%	\$7.9 7.4%
FEDERAL REVENUE SH.	\$1.1 1.8%	\$1.0 1.7%	\$1.0 1.4%	\$0.1 0.1%	\$0.1 0.1%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%	\$0.0 0.0%
FREE CASH	\$3.4 5.4%	\$2.7 4.6%	\$0.5 0.6%	\$1.5 1.9%	\$4.4 4.9%	\$0.0 0.0%	\$2.0 2.0%	\$3.8 3.7%	\$2.7 2.6%	\$0.0 0.0%
OTHER	\$0.3 0.5%	\$0.5 0.8%	\$0.5 0.7%	\$0.8 1.0%	\$0.9 1.0%	\$0.7 0.8%	\$1.7 1.7%	\$1.6 1.6%	\$1.7 1.7%	\$2.4 2.3%
TOTAL	\$62.0	\$60.4	\$74.5	\$80.7	\$89.5	\$92.2	\$98.0	\$102.1	\$103.0	\$106.1

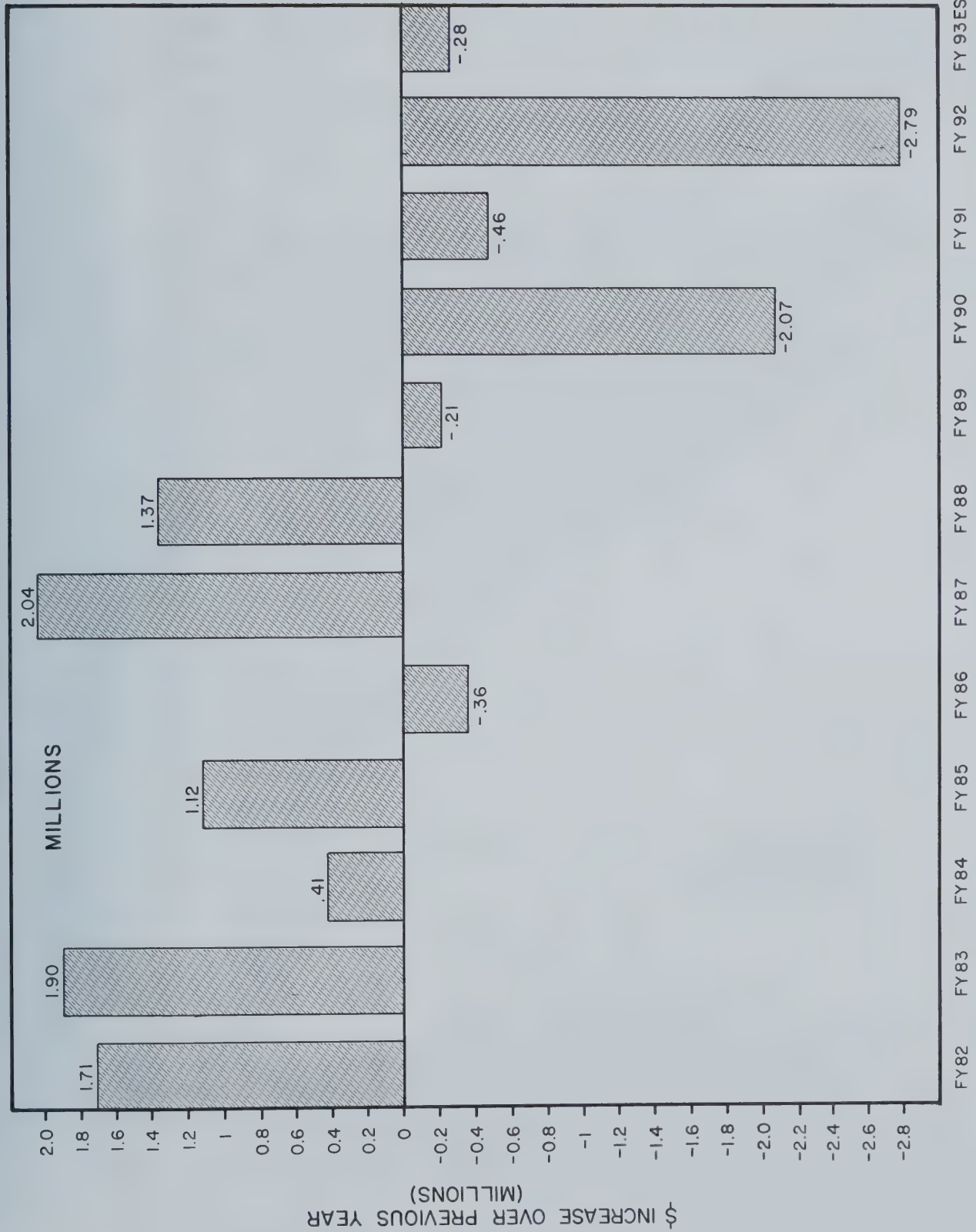
AMOUNTS USED IN SETTING THE FINAL TAX RATE

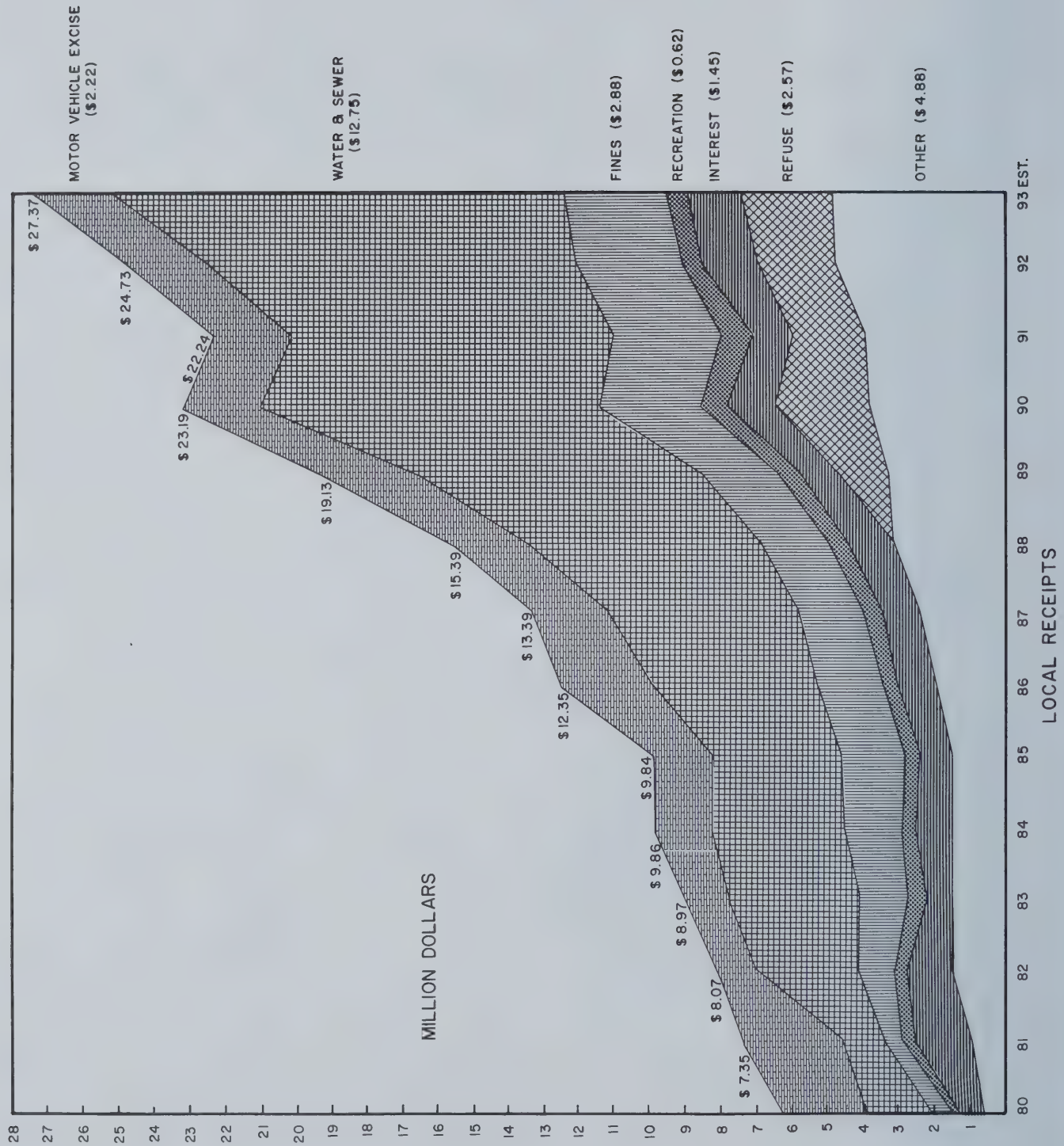
PROPERTY TAX LEVY FY 82 - 93

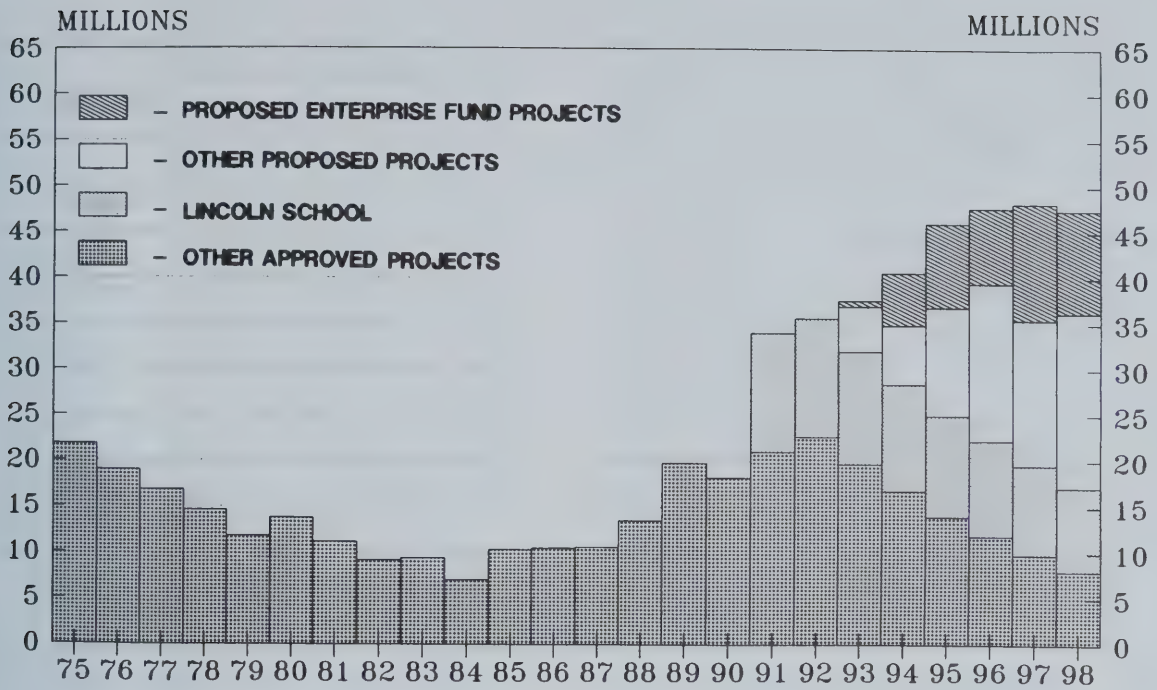


STATE AID

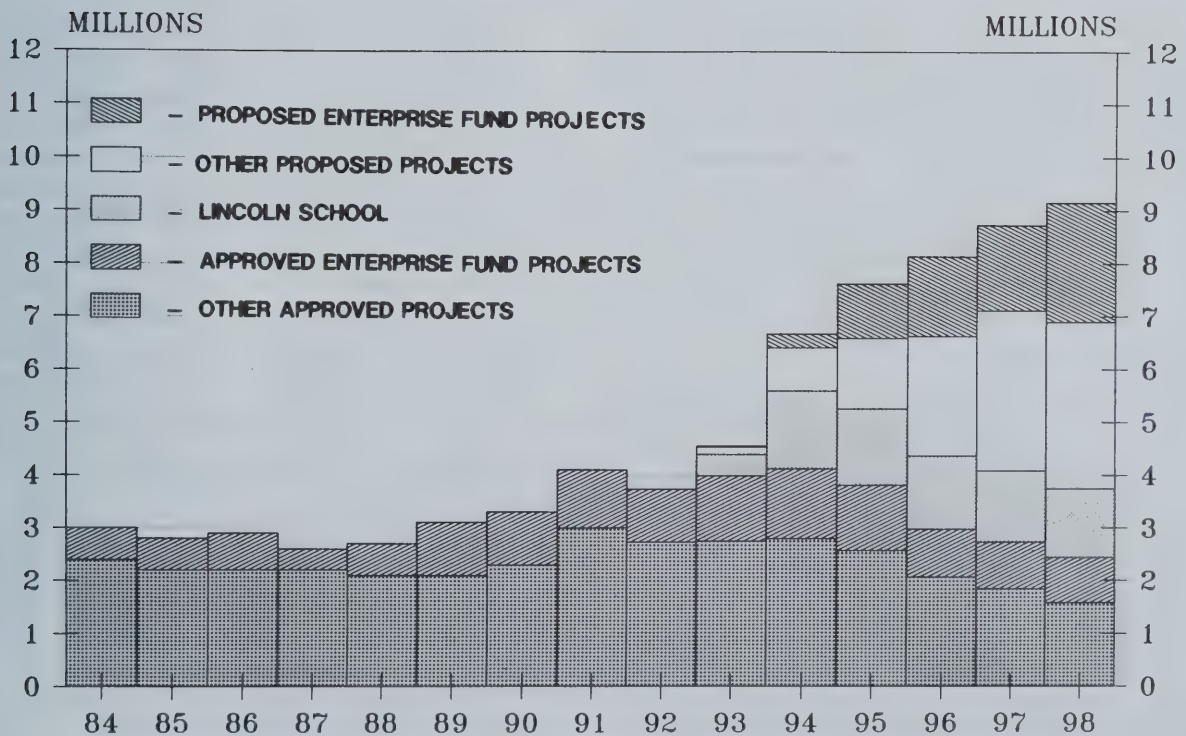
(CHERRY SHEET YEAR TO YEAR INCREASES)







TOTAL OUTSTANDING DEBT (as of June 30 each year)



DEBT SERVICE

and expenses change. This open communication will include decision-making on CIP priorities and funds.

6. In the unlikely event of a surplus, after elimination of the deficit, all additional revenues will be split 50-50 between the town and schools.

Offsetting the Revenue Deficit

In order to offset the projected revenue deficit of \$5,216,824 and to present a balanced FY93 Financial Plan, it was recognized that a multi-faceted approach with creative management solutions would be necessary. As indicated above, our goal was to reduce the deficit to \$3 million before budget cuts. Steps taken to reach and surpass that goal included the following:

Revenues

Despite a concerted effort to maximize revenues, the State's poor economy has resulted in the bleakest revenue projection in several years. Excluding water and sewer enterprise and Chapter 90 funds, revenues will essentially remain flat in FY93, increasing only \$131,749.

Every fee and service has been closely analyzed to ensure that the town is receiving the maximum revenues feasible. A number of fee increases have been proposed, many of which will require acceptance by Town Meeting of MGL Chapter 40, section 22F, which removes State imposed limitations on fee amounts. The refuse fee is proposed to be increased from \$175 to \$200 which will generate \$275,000 and recover approximately 75% of the cost of the service. A new resident permit parking program is proposed which will generate an estimated \$150,000.

Even with this aggressive revenue enhancement effort, the poor economy will have a devastating impact on revenues. The prime victim of the economy is free cash. Lagging tax collections and dwindling surpluses will result in there being no free cash available for appropriation in FY93. This compares with \$2.7 million used last year to support the FY92 budget.

New growth property tax revenue is projected at \$500,000 for FY93, the lowest level since FY83. State aid, which, as noted above, has decreased by over \$5.5 million since FY88, is projected to decline by an additional \$277,000 in FY93. Local receipts, despite numerous proposed fee increases, are projected to increase only \$325,000 due to declines in building permits, motor vehicle excise taxes, Chapter 121A payments, and many other receipt items.

Although most of the increase of \$734,170 in the "Other Available Funds" category of revenue is merely an offset to dedicated appropriations, the overlay surplus increase of \$151,856 will be available to apply to general fund budgets. After close analysis, the Board of Assessors has determined that they have a surplus

of \$340,000 in their tax abatement reserve accounts for the years FY85 to FY87. In FY92, \$188,144 was used from overlay surplus reserves.

It should be noted that the revenue estimates included in the Financial Plan are based upon information available today and several proposed fee increases. Many of the estimates, particularly State aid, are subject to change over the coming months, as additional information becomes available. Final aid figures will not be available until after the Legislature and Governor approve a State budget which, in recent years, has not been until late June at the earliest.

Fixed Costs

Given the limitations on revenues, tight controls over fixed cost increases has become a high priority. Major areas of fixed costs receiving concerted attention include the following:

1. Group Health—A great deal of effort has been focused on controlling our health care costs which have grown significantly. Besides implementing several cost containment measures to keep the claims experience down, we have increased the employees' HMO contributions to 10% in FY91 and 25% in FY92. Employees covered under Blue Cross and Blue Shield have always paid 25% of the cost. Prior to FY91, a quirk in the State law prohibited the town from requiring employees in HMOs to contribute any amount. This action on the part of the town is being challenged by the employee unions.

2. Pensions—In 1989 the town accepted the optional provision of the State pension reform law which commits us to fully fund our pension system over forty years. According to the town's auditors, as of June 30, 1989, our unfunded pension liability was \$67.5 million. Due to the way the law was written, pension appropriation requirements are expected to be somewhat higher in the first five years after acceptance of the law, after which the town would revert to a normal funding schedule.

A number of communities which have voted to accept the law on full funding have recently obtained home rule legislation which eliminates the need to appropriate higher amounts in the first five years than their full funding payment schedule dictates. Similar legislation for Brookline will be submitted to Town Meeting and the Legislature. The preliminary estimate of savings, based upon actuarial schedules, is \$380,000. A final schedule will have to be prepared and approved by the Public Employee Retirement Administration (PERA). The projected savings have been factored into the FY93 budget request for pensions.

3. Workers' Compensation—This fixed cost item has probably received more attention than any other. The new part-time assistant personnel director, the occupational health nurse, and Town Counsel's staff have all worked closely to improve our worker safety

record and reduce the workers' compensation caseload. Their efforts, together with the new workers' compensation reform law, have not only stabilized our costs, but have enabled us to reduce the budget by \$50,000.

4. Medical Disability Fund—This account, budgeted at \$210,000 for FY93, covers the medical expenses of a firefighter who was severely and permanently injured in the line of duty. With some assistance from a professional health care consultant, we were recently successful in negotiating a lower rate on the hospitalization costs for this patient. The savings are projected at \$40,000 or 16%.

5. Social Security Payroll Tax—In November, 1990, Congress passed a law which went into effect on January 1, 1992, that requires all local government employees who are not members of a public employee retirement system to be covered by social security. The social security tax rate is 12.4% of the first \$53,400 of wages. This is on top of the 2.9% medicare payroll tax. The rate is equally divided between the employer and the employee, with each paying 7.65%. This law covers temporary and seasonal employees, the only employees who are not covered by the town's regular retirement plan.

State law was recently amended to mitigate the impact of this new Federal law. The State now allows, and the Selectmen have adopted, a deferred compensation retirement plan for these seasonal and temporary employees. The plan, which does not require any contribution from the town, satisfies the requirements of the Federal law. As a consequence, no appropriation is requested for FY93, a savings of \$50,000 over FY92. Without the adoption of this plan, costs would have been substantial.

6. General Services—This account covers the town's central telephone and mailing costs. As a result of a revision to the town's telephone network among our various buildings, we were able to reduce telephone costs by \$45,000.

7. Tax Abatement Reserve—The additional effort the Assessors have made in determining eligibility for homestead exemptions, and the fact that FY93 will not be a revaluation year, will enable us to reduce the tax abatement reserve by approximately \$200,000.

I am pleased to advise that this intensive effort in the areas of revenue enhancement and fixed costs resulted in a reduction of \$2,331,054 in our projected revenue deficit. As we began to make operating budget reductions the deficit stood at \$2,885,770. On the basis of a 2/3-1/3 split, the town's share is \$1,923,847 and the school's share is \$961,923.

Operating Budgets

At the outset it was recognized that the administration and finance departments could not sustain deep budget cuts because they function in a supportive

capacity for all other town departments. Another factor which had to be borne in mind was the amount of revenue generated by certain town departments which bring in almost 50% of the town's budget. Given the magnitude of the deficit, however, even these departments, e.g., police, public works, rent control, and recreation, had to share in the budget cut-backs.

The town's four largest departments, schools, police, fire, and public works, are slated to absorb \$2,553,941, or 88% of the revenue deficit. The effects of these sizable cuts are summarized below:

Schools **\$961,923**

The Superintendent of Schools has attempted to minimize the impact of the budget cuts upon the classroom and teacher/student interaction through extensive consolidations, efficiencies, administrative reductions, and increases in fees and tuitions. However, this budget still reflects significant program and staffing reductions at the system level and at the elementary and high school levels. There is a total of twenty-four positions cut; approximately nineteen of these are teachers or program staff in the elementary schools and at the high school. These cuts affect both tenured and non-tenured staff at all levels. The details of the reductions in the school budget have been furnished by the Superintendent of Schools in his budget message dated February 14, 1992.

Police **\$305,655**

The Police Department is scheduled to lose ten patrol officers, and all capital equipment, with the exception of seven patrol cars, has been eliminated. The personnel reduction will affect the Chief's minimum manning program on all shifts. A loss in revenue might occur although we have provided additional funds for parking control officers who will assist in enforcing parking violations. Acting Chief Hingston expects the department's excellent response time to be affected, as calls will have to be prioritized. Responses to non-emergency calls could be delayed.

Fire **\$895,605**

Two fire companies, Ladder #3 and Engine #2, will be deactivated, with twenty-five positions eliminated. In Chief English's opinion, the loss of these companies will have the following effects: response patterns will have to be revised, resulting in less apparatus responding to many fires and emergency incidents; at times, calls received by the fire alarm operators will have to be prioritized, and response times to some incidents will increase.

Public Works **\$390,758**

The loss of fifteen permanent and three seasonal positions, plus a substantial reduction in the number of weeks worked by temporary laborers will seriously

impact the highway, park, and engineering divisions of the department of public works. The highway division, which is losing ten positions, will be forced to curtail street patching and sidewalk replacement, painting of traffic and parking lines, motor equipment maintenance, and snow plowing activities. The elimination of one park laborer position and sixteen weeks when sixteen temporary park laborers are usually employed will diminish the ability of the park division to provide well maintained playgrounds, circles, and triangles. Grass cutting will be particularly affected. The engineering division will sustain a one-third reduction in its ability to design projects.

The medium and smaller sized departments will participate in the balance of the discretionary budget reduction—\$331,829. The library budget reflects the elimination of one librarian I and one librarian assistant II position, and reductions in page hours and in the appropriation for books; the building department loses

one building custodian position and the number of part-time houseworkers has been reduced from four to two; one senior clerk-typist position has been eliminated in the health department and the town's financial support for the Brookline Mental Health Center has been reduced by \$6,060 or 5%; an investigator's position and a part-time student hearing examiner position have been removed from the rent control department's budget; the positions of assistant director, cashier, and locker attendant are no longer in the recreation department's table of organization; and a reorganization of the assessors' personnel enabled us to eliminate one senior clerk-typist position.

In summary, the town operating budgets reflect a loss of fifty-nine permanent full-time positions with an annual total value of \$1,886,273, plus a substantial cost in fringe benefits. The following table indicates the discretionary reductions by service areas:

FY-93 FINANCIAL PLAN DISCRETIONARY REDUCTIONS BY SERVICE AREA

SERVICE AREA	FY-92 BUDGET	FY-93 DISCRET \$ CHANGE	FY-93 DISCRET % CHANGE
PUBLIC SAFETY			
POLICE	7,583,850	(305,655)	-4.03%
FIRE	8,168,425	(895,605)	-10.96%
BUILDING	979,339	(53,945)	-5.51%
TOTAL PUBLIC SAFETY	16,731,614	(1,255,205)	-7.50%
EDUCATION	32,263,595	(961,923)	-2.98%
PUBLIC FACILITIES			
PARKS	1,176,592	(113,237)	-9.62%
HIGHWAYS	3,611,927	(246,571)	-6.83%
ENGINEERING	433,945	(28,916)	-6.66%
ADMINISTRATION	355,957	0	0.00%
SANITATION	2,627,640	75,000	2.85%
WATER	3,058,088	(1,650)	-0.05%
SEWER	4,768,316	(75,384)	-1.58%
FORESTRY	225,550	0	0.00%
CEMETERY	116,570	0	0.00%
TRANSPORTATION	52,481	0	0.00%
TOTAL PUBLIC FACILITIES	16,427,066	(390,758)	-2.38%
CULTURAL AND LEISURE SERVICES	2,836,110	(153,876)	-5.43%
HUMAN SERVICES	1,793,748	(91,370)	-5.09%
ADMINISTRATION AND FINANCE	2,498,761	(32,638)	-1.31%
TOTAL	72,550,894	(2,885,770)	-3.98%

Capital Improvements Program

Brookline's bonded debt is well within accepted limits and compares most favorably with other communities in the Commonwealth. Likewise, our current debt service, including the Lincoln School project, is less than 4% of the total budget, well below the statewide average of 8.5%. Given our favorable debt position, low interest rates, and a most attractive bidding climate, I recommended, and the Selectmen agreed, that we should adopt a new approach to the capital improvements program this year. This involved the development of a bond issue package to deal with top priority projects, many of which had been deferred or scaled back substantially in the past.

Included in the proposed schedule of bonded projects are street repairs at \$1,500,000, fire station refurbishment at \$925,000, and the replacement of high school windows at \$250,000. The program will enable us to reconstruct or resurface approximately forty-five streets throughout the town and carry out an extensive cracksealing and sidewalk repair program. Six fire stations will have a more comfortable and safe work environment, and energy will be conserved through the installation of new heating systems, windows, roofs, diesel exhaust systems, apparatus doors, and sliding poles. Also proposed are the replacement of emergency generators and shower/bathroom facilities at three stations, and the remodeling/reallocation of space on the second floor of Station #4. The window replacement work at the high school will focus on those that should be replaced in the interests of safety and energy conservation. Following the feasibility study of high school improvements generally, a more extensive window replacement program will be developed.

The Town Administrator's recommended schedule of tax-financed and bonded capital projects is as follows:

FY-93 Recommended Capital Improvements Program

Tax-Financed (1)

Main Library Garage-Plans	\$12,000
Oil Tank Replacement	\$40,000
Fire Department Apparatus	
Refurbishment	\$28,000
Main Library Security System	\$30,000
Griggs Park-Design	\$7,000
Tree Removal	\$50,000
Beacon Street Signal System	\$50,000
Heath School Replacement	
of Prefabs—Feasibility Study	\$35,000
Lawrence School Roof—Plans	\$15,000
High School Renovation	
Feasibility Study	\$75,000

Baker School Window Design	\$15,000
Tax-Financed Total	\$357,000

Bonded (Prioritized)

Street Repair	\$1,500,000
Town/School Building Repairs	
Fire Station Refurbishment	\$925,000
High School Fire Alarm System	\$300,000
Town Hall—Retrofit Elevators	\$100,000
High School Windows	\$250,000
Runkle School Roof and Windows	\$295,000
Coolidge Corner Library	
Roof and Windows	\$200,000
96 Grove Street Renovation	\$60,000
Town Hall—Recaulk Building	\$95,000
Subtotal Town/School	
Building Repairs	\$2,225,000
Golf Course Improvements	\$650,000

Bonded Total	\$4,375,000
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(1) Excludes Water & Sewer, CDBG, Urban Systems, Chapter 90, and Enterprise/Special Projects.

This new approach has brought down the tax-financed capital improvements program to a more modest level for FY93. I am proposing that most of these projects be funded from our Federal Hurricane Bob reimbursement and other available funds at the Special Town Meeting within the 1992 Annual Town Meeting.

Collective Bargaining

Over the years the town has maintained a very competitive salary position and has entered into generous agreements with its employees. In FY92, for the first time in recent history, no funds were appropriated for collective bargaining. At the time the FY93 Financial Guidelines were adopted, it was clear that the cost of any salary adjustment would have to be met through operating budget reductions and the elimination of jobs. While that prospect was most undesirable, we agreed to include within the Financial Plan the sum of \$1,312,500 which provides for a 2 1/2% salary increase townwide. School settlements to date have exceeded that percentage, but the excess amount is being absorbed within the school budget as stipulated in the town/school deficit sharing agreement. No settlements have been reached with town unions as of this date, so final discretionary increase amounts to be absorbed by the respective departments cannot be determined. Each 1% above the 2 1/2% is valued at \$260,000 and would have to be offset through the loss of additional jobs.

Pending Initiatives

• Privatization

Given the sharp downturn in our revenue projections and the long-term outlook which seems to confirm that this will be a continuing problem, privatization of service delivery is an alternative whose time has come. Most observers believe that privatization will represent a primary tool to provide local government services and facilities in the next decade. Many governments privatize services because they do not have the staff or facilities to provide the needed services, and find privatization a more effective way of doing so than to hire staff or acquire facilities.

In recent years we have solicited proposals for contracting out several town services, including refuse collection and disposal, catch basin cleaning, golf course maintenance, street cleaning, park maintenance, and police car maintenance. When impact bargaining resulted in substantial concessions by the AFSCME union, we decided to limit our contractual arrangements to the upkeep of the Putterham Meadows Golf Course. Our experience to date at Putterham has been favorable.

We are now in the process of soliciting proposals for providing forestry services under contract. The primary reasons are the amount of work to be accomplished with limited manpower and resources, the high cost of specialized capital equipment, and the high rate of injury potential. It is expected that savings could range between 30-40% of our current costs which approximate \$280,000.

Another area of privatization that we will explore in FY93 is parking enforcement. Other communities have found that their revenues from parking meters and ticket violations have increased substantially when they have contracted for this service. This study is particularly timely given the likelihood of personnel reductions in the police department.

• Payments in Lieu of Taxes

While educational, religious, cultural, governmental and medical institutions greatly enhance the quality of life in a community, the impact of Proposition 2 1/2 and declining State assistance have forced municipalities to seek more tangible benefits from these institutions. An administrative staff study which included a survey of several communities such as Cambridge, Newton, Amherst and Boston, revealed that many have already implemented programs to secure payments in lieu of taxes and other benefits from tax-exempt organizations.

The Selectmen's Financial Guidelines directed the staff, augmented by Board members when necessary, to seek payments in lieu of taxes from tax-exempt institutions within the town. One of the first steps in the

program is to have the chief assessor verify each property's tax-exempt status and then update all of the values using a market-income-cost approach. Once the values are updated, a letter will be sent to each institution requesting a payment based on the assessed value of their property. A request equal to 25% of what the tax bill would have been if the property was taxed, is most common.

Supporting information on each property will be compiled, including an estimate of the direct costs of providing police and fire protection and public works services. Town staff will then begin negotiations with representatives of the organizations, starting with one of the larger educational institutions.

The goal of this initiative is to enlist the support of tax-exempt institutions in the town's effort to maintain quality programs by seeking both financial assistance and expansion of in-kind services.

Long Term Outlook

As part of this comprehensive Financial Plan, we have attempted to look ahead and estimate our revenues and expenditures over the next five years after FY93. These projections will, of course, have to be modified as events unfold, but we think they are reasonable for fiscal planning purposes. They exclude any revenues and expenses related to enterprise funds (water and golf), Chapter 90 funds, and Lincoln School debt service. On the revenue side, we anticipate the following developments:

- Revenues are expected to increase between \$2.5 and \$3.0 million, or approximately 3% each year.
- New growth in the tax levy resulting from building, condominium conversions, and de-control, is increased approximately \$500,000 per year.
- State aid is expected to remain level over the next several years at the FY93 estimated amount of \$7,882,423.
- Local receipts are expected to increase about \$300,000, or 2% annually.
- Free Cash, projected at zero in FY93, is expected to increase to \$1 million in FY94 and remain level thereafter.
- Other available funds are expected to increase \$50,000 each year over the FY93 estimated amount of \$1,811,675.

The expenditure estimates include the following factors:

- Group health insurance costs are increased an average of 12% each year starting with the FY93 base appropriation of \$8 million.
- Other personnel benefits, including pensions, workers' compensation, unemployment compensation, and medicare, are increased 8%

LONG RANGE PROJECTION OF INCREMENTAL REVENUES AND EXPENDITURES

	FY93	FY94	FY95	FY96	FY97	FY98	CUMMULATIVE TOTAL
REVENUES							
Property Taxes- New Growth	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000
Property Taxes- Base	\$1,678,545	\$1,698,191	\$1,753,146	\$1,809,474	\$1,867,211	\$1,926,391	\$10,732,958
State Aid	(\$277,031)	\$0	\$0	\$0	\$0	\$0	(\$277,031)
Local Receipts	\$325,189	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,825,189
Free Cash	(\$2,700,000)	\$1,000,000	\$0	\$0	\$0	\$0	(\$1,700,000)
Other Available Funds	\$163,504	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$413,504
Total Revenue	(\$309,793)	\$3,548,191	\$2,603,146	\$2,659,474	\$2,717,211	\$2,776,391	\$13,994,620
EXPENSES							
Group Health	\$920,000	\$1,030,400	\$1,154,048	\$1,292,534	\$1,447,638	\$1,621,354	\$7,465,974
Other Personnel Benefits	\$479,261	\$517,602	\$559,010	\$603,731	\$652,029	\$704,192	\$3,515,825
Special & Bi-Lingual Education	\$41,000	\$400,000	\$440,000	\$484,000	\$532,400	\$585,640	\$2,483,040
Tax- Financed CIP	(\$498,000)	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$752,000
Debt Service	\$117,893	\$572,000	\$306,000	\$439,000	\$557,000	(\$143,000)	\$1,848,893
Non- Appropriated Expenses	(\$153,870)	\$350,000	(\$50,000)	\$160,000	\$365,000	(\$30,000)	\$641,130
Collective Bargaining	\$1,312,500	\$1,345,313	\$1,378,945	\$1,413,419	\$1,448,754	\$1,484,973	\$8,383,904
Other Fixed Costs	\$357,193	\$600,000	\$630,000	\$661,500	\$694,575	\$729,304	\$3,672,572
Total Expenses	\$2,575,977	\$5,065,314	\$4,668,003	\$5,304,184	\$5,947,397	\$5,202,463	\$28,763,338
SURPLUS (DEFICIT)- DISCRETIONARY BUDGET REDUCTIONS	(\$2,885,770)	(\$1,517,124)	(\$2,064,858)	(\$2,644,709)	(\$3,230,185)	(\$2,426,072)	(\$14,768,718)

• Excludes Enterprise Funds, Chapter 90 Funds, and Lincoln School.

each year.

- Special and bilingual education costs are increased 10% each year after FY93, which is consistent with past increases. Reform legislation helped to stabilize costs in FY93.
- Tax-financed capital improvements are increased \$250,000 each year after FY93 to reach our goal of \$1.5 million per year.
- The debt-financed CIP is increased in accordance with the debt requirements of the FY93-FY98 capital improvements program.
- Non-appropriated expenses include State and county assessments, tax abatement overlay reserves, and court judgments. They are increased 2.5% each year, except in revaluation years when the overlay reserves are increased \$200,000.
- Collective bargaining is increased 2.5% each year.
- Other fixed costs, e.g., solid waste disposal contract and revaluation expenses, are increased only \$357,093 in FY93. After FY93, however, they are increased to a more typical level of \$600,000 and then increased 5% each year thereafter.

The cumulative total of our long-range revenue and expenditure estimates reflects a deficit of \$14,768,718. While we have been conservative in our revenue estimates, the prospect of a continuing substantial deficit position makes it imperative that we intensify our efforts to cope with what appears to be a long-term period of retrenchment. We can take advantage of the situation by pursuing several strategies—privatization, reorganizations, increasing productivity, finding new revenue sources, and reevaluating the need for services which have long been taken for granted. Clearly, the opportunity for improving organizational performance is the silver lining in the dark cloud of fiscal austerity.”

The development of the Financial Plan this year was a difficult and distressful exercise, as dozens of jobs are proposed to be eliminated, and layoffs, although every effort has been made to keep them to a minimum, are inevitable. The dismal state of the economy is partly responsible for our present financial situation, but eleven years of the strictures of Proposition 2 1/2 have also exacted their toll. As a result, many cities and towns throughout the Commonwealth are in desperate condition.

Department Head Appointments and Promotions

In addition to the preparation of the Financial Plan and the submission of recommendations regarding reorganizations and consolidations, one of the most important responsibilities of the Town Administrator is the recruitment and recommendation for appointment by the Board of Selectmen of department heads.



A. Thomas DeMaio.



George F. Moody.

Shortly after Commissioner of Public Works William T. Griffiths announced that he planned to retire in January, 1992, I recommended several personnel changes in the department. A. Thomas DeMaio, my recommended candidate for Commissioner, had been Director of Highway and Sanitation since 1979 and had had extensive experience in the private sector before coming to Brookline. With his solid administrative experience overseeing a budget of \$6.5 million, and with 100 employees under his supervision, he was the obvious choice to succeed Mr. Griffiths.

I also recommended other promotions and reassignments which should benefit the department and the town in several ways:

- 1) The bringing together of the water and sewer

divisions at Netherlands Road will result in a cost savings in FY93 of \$76,000. Andrew Pappastergion, the Director of Water & Sewer, will be responsible for 216 miles of sewer and drain lines throughout the town. One of his first projects will be to create an extensive long-range master plan for the reconstruction of an aging sewer and drain system.

- 2) With the appointment of John G. Harris, Jr. as Director of Engineering, that post will be filled for the first time since 1979, when Mr. Griffiths became Commissioner of Public Works. The title reflects Mr. Harris' place at the head of the engineering division, and, in the future, he will be referred to as Director of Engineering/Transportation, to reflect his dual responsibilities.
- 3) Francis Marnell, who has been with the town twenty-five years, had worked his way up through the ranks and had been a most effective general foreman. We were delighted that he was enthusiastic about accepting the assignment of Director of Highways/Sanitation, thereby enabling us to promote from within and not have to go outside and recruit a new person to fill this vacancy.
- 4) The appointment of Peter Ditto as town engineer recognizes the importance of having a professional engineer to certify plans on various projects. He is a highly skilled engineer who, among other things, was in charge of the design of the new water facility and has also worked on the highway garage facility plans.

These promotions and reassignments resulted in a net savings of \$34,219. With the additional savings of \$76,000 through the elimination of three positions in the water and sewer division, we effected a cost savings of \$110,219 for FY93.

In August, I was pleased to recommend George F. Moody for appointment as Chief Assessor. Mr. Moody had served the town as a consultant in the aftermath of the FY88 revaluation and as Deputy Chief Assessor since April, 1989. Prior to his Brookline assignments, he had considerable Massachusetts assessing experience while serving as a member and as Chairman of the Plymouth Board of Assessors. Prior to his permanent appointment, he had been Acting Chief Assessor and quickly demonstrated his competence and drive by maintaining our FY91 revaluation timetable and assuring that our revenue assumptions would be met. He and his associates in the assessors department completed the revaluation in a smooth and professional manner.

Mr. Moody has already demonstrated that he is innovative and creative in the areas of appellate tax board case administration, where his goal is to reduce the number of pending cases by 500, and motor

vehicle tax administration, where a much more efficient system is now in place. His recommendations for changes in the assessors' office table of organization have been implemented and will result in an operation which is not moving from crisis to crisis, but will be capable of producing the in-house revaluations and updates which the Board of Selectmen has long sought.

Commissioner Griffiths Retires

Commissioner of Public Works William T. Griffiths advised the Selectmen last fall of his intention to retire as of January 17, 1992. Commissioner Griffiths had served as Director of Engineering prior to his appointment as Commissioner in June, 1979, not long before the effective date of Proposition 2 1/2. Despite devastating budget and personnel reductions during the 1980s, he continually demonstrated his strong leadership and management skills, his ability to handle budget and fiscal problems, and superior creativeness and initiative by instituting new programs and practices. The following are a few examples of Commissioner Griffiths' accomplishments:

1. Significantly improved the park maintenance program which had been decimated between 1982-1985; traffic circles, triangles and small parks were beautified through increased plantings of spring bulbs and summer annual flowers.
2. Implemented a new motor equipment repair and maintenance operation at substantially lower cost.
3. Developed a long-range motor equipment replacement program.
4. Implemented a mandatory recycling program in October, 1990 under contract with Laidlaw Waste Systems, Inc.
5. Completed installation of 8,300 remote reading water meters in every residence, using town forces.
6. Completed an 18 mile three-year program of cleaning and lining water mains under contract and commenced another three-year program prior to his retirement.
7. Replaced old street lights with more cost-effective and better lighting.
8. In cooperation with the AFSCME union, brought about labor and cost saving concessions in the areas of snow-plowing, sanding and street-sweeping.

Commissioner Griffiths rendered seventeen years of exemplary service to the Town of Brookline and deserves considerable credit for putting together the fine management team which now heads up the Department and the various divisions.

TOWN MODERATOR

A unique heritage has been passed down to us from colonial times in the form of the town meeting and the role of the Moderator; and Brookline has made a unique contribution to it.

In the early days of New England, every male above the age of 18 was required to attend the town meeting, and was actually fined if tardy or absent. As time went on, the mandatory attendance at open town meetings was eliminated. The female population had no direct say in town affairs. During the nineteenth century, when a town's population outgrew the capacity to meet in any available place, it would then apply for a city charter and a city council was substituted for the town meeting.

Brookline was the first town to request the Massachusetts Legislature to permit it to adopt a plan of a representative town meeting form of government, in which all of the old forms would be preserved, but the business of the meeting would be carried on by town meeting members elected by the voters in each precinct. The Legislature granted Brookline this form of government in 1915 and since that time it has had a representative town meeting where all of the rights of the voters (at large) are still protected. The Moderator is still elected by voters of the town as during the open town meeting, and the voters still have the final say about most of the actions of the town meeting, by referendum, if a petition is filed within seven days after the dissolution of the meeting.

Conduct of the Meeting

Elected town meeting members ideally represent the thinking of the citizens of their precinct—if not the town—but the Moderator, elected by town-wide vote, should be certain that the debate on each matter before the meeting is balanced and representative, and further that any citizen of the town, if time permits, has an opportunity to address the meeting on any relevant subject.

Further, the Moderator must make certain that rights of individuals and minorities are protected against tyranny by the majority—while assuring that the rights



Town Moderator Justin L. Wyner presides over a session of the Town Meeting.

of the majority to ultimately prevail are not frustrated by technical or tactical manipulations of those few, more experienced in the art of procedure than logic.

To assure that all town meeting members are equally informed as to how to participate in the process, the Moderator conducted an indoctrination session on town meeting procedures for new members, and as a refresher course for existing members. At the same time, the Moderator updated and arranged for the distribution of the Brookline Town Meeting Handbook through the Town Meeting Members Association. The book includes all of the rules of procedure established

by this Moderator and is intended to supplement "Town Meeting Time", the official handbook of the Massachusetts Moderators Association.

Telephone conference hours with town meeting members were scheduled by the Moderator before each town meeting so that one had an opportunity to consult with him in advance and to receive assistance in the presentation of votes and motions.

Beginning with the Fall 1991 Town Meeting, the Moderator, with the consent of the town meeting members, reintroduced a meeting schedule that had been well received during his earlier terms as Moderator. Town Meeting begins at 7 PM, with the understanding that no new business will be taken up after 10:30 PM. In conjunction with this earlier time of adjournment, Town Meeting sessions are scheduled on successive Tuesdays, Wednesdays and Thursdays until all the work is completed. This reduces the number of weeks over which the work of the meeting extends, and, as an added benefit, eliminates the need for Channel 3, Brookline Community Cable, to remove its equipment from Roberts Dubbs auditorium each night after the adjournment of town meeting.

Committee Appointments

In addition to conducting the Town Meeting, the Moderator is charged with appointing two standing committees—the Advisory Committee (the Town Finance Committee of thirty members) and the Commit-

tee on Town Organization and Structure—seven members, as well as numerous temporary committees that the Town Meeting may vote to create from time to time.

This year, the Moderator sent a questionnaire to all town meeting members in order to determine their interest in serving on committees and to provide as much background as possible to enable him to make more knowledgeable appointments.

The Advisory Committee is given the responsibility by bylaw to study every article in the Town Meeting warrant and report its recommendation to the Town Meeting. If Committee members do their work carefully and the Town Meeting regards the makeup of the Committee as balanced and representative, then the Committee can, and has at many times had, a very substantial effect on the voting at the Town Meeting. They are most effective when their representation has been logical and complete—a result, not of political pressure but of sincere desire to find a creative compromise amongst members with many varied opinions but one thing in common—a love of our town.

The acceptance of an appointment to the Advisory Committee is as much of a time commitment as any elected position in the town, with none of the visibility that goes with those elected positions. We all owe a great debt of gratitude to these untiring and totally committed citizens who average forty meetings of the full committee a year, as well as many more meetings of the many subcommittees. This year the Moderator has appointed the following to the Advisory Committee: Constance S. Austin, Cathleen Cavell, Lawrence B. Cohen, Joan Crowley, George Dargo, Joseph Geller, Lawrence Grumer, Lois Kanter, Estelle Katz, Nathan Katz, Virginia LaPlante, Paul L'italien, Robert Nesson, Peter Rousmaniere, Stanley Rudman, Ronny Sydney and Wayne Workman. These appointments brought the Committee up to its full complement of thirty members for the first time in a number of years. In addition, the Moderator reappointed the following members to the Advisory Committee: Burton Boyer, Edward N. Gadsby,

Jr., Milton Goldman, Howard Husock, Charles Moo and John Reinstein. The Moderator conducted the annual organizational meeting of the Committee until he had given the Committee its charge and the members had elected a chairman, pro tem—at which time the Moderator left the meeting on its own.

The Moderator designated Jean Berg as the chair of the Committee on Town Organization and Structure, appointed Michael Robbins and Claire Waldman to the Committee, and reappointed Robert Sperber and Martin Rosenthal. At the organizational meeting of the Committee, the Moderator passed several issues to the Committee for its study and report to the Town Meeting. In addition, the Moderator appointed the following special Moderator's Committees:

1. The Moderator's Committee on Taxation (created by a vote in the 1990 Special Town Meeting). The following members were appointed to serve on the Committee: Noah Herndon, Chairman, Julia Cox, Dr. Elias Dow, Julie Johnson, Lawrence Koff, Harold Petersen, Gerald Tuckman, Wayne Workman and Seymour Ziskend.

The Moderator charged the Committee with reporting to the 1992 Annual Town Meeting.

2. The Moderator's Committee on Building Maintenance, (created by a vote in the 1991 Annual Town Meeting.) The following members were appointed to serve on the Committee: Frederick Lebow, Chairman, John Bassett, Joseph Geller, Terry Kwan, Michael Merrill, Arthur Segel, Shepard Spunt and Nancy Yetman.

The Moderator charged the Committee with reporting to the 1992 Annual Town Meeting.

TOWN MEETINGS

Highlights

1991 Annual Town Meeting May 29, 1991

Moderator Justin L. Wyner called to order the Annual Town Meeting on Wednesday, May 29, 1991 at 7:30 pm. There were forty- five articles contained in the Warrant of the Annual Town Meeting. The Meeting was dissolved at 11:50 pm on Thursday, June 13, 1991.

Special Town Meeting May 29, 1991

A three article Special Town Meeting was held at 9:10 pm. and dissolved at 9:35 pm. on Wednesday, May 29, 1991

Special Town Meeting September 4, 1991

A two article Special Town Meeting was held at 7:00 pm. and dissolved at 10:55 pm. on Wednesday, September 4, 1991.

Special Town Meeting November 5, 1991

A twenty article Special Town Meeting was held at 7:00 pm. on Thursday November 5, 1991 and dissolved at 10:43 pm. on Wednesday, November 6, 1991.

Summary of Actions Taken

Annual Town Meeting May 29, 1991

ARTICLE 1. Measurers of Wood and Bark, appointment. It was passed by a Majority Vote that the number of measurers of Wood and Bark be two,

ARTICLE 2. Classification and Pay Plans, amendments. A motion of No Action was passed by a Majority Vote.

ARTICLE 3. Authorization to the Town Treasurer to enter into compensating balance agreements. Favorable Action was passed by a Majority Vote.

ARTICLE 4. Special appropriation closeout of unencumbered balances. No Action was taken under this

ARTICLE 5. Authorize the Board of Selectmen to continue the solid waste collection and disposal fee (Selectmen). Favorable Action was taken as amended by a Majority Vote.

ARTICLE 6. Annual Appropriation Article. Voted to adopt an operating budget of \$96,162,317 for fiscal year 1992.

ARTICLE 7. Appropriate \$5,280 to engrave upon the memorial tablet in front of Town Hall the names of the 97 residents of Brookline killed in action during the Second World War. (David Feingold, et al) A motion of No Action was passed by a Majority Vote.

ARTICLE 8. Amendment to Zoning Bylaws to increase parking requirements for athletic facilities (Planning Board). Favorable Action was taken by a Counted Vote of 126 In favor and 110 opposed with 1 abstention.

ARTICLE 9. Amendment to Zoning Bylaws to provide for a minimum lot area for athletic facilities. Voted to refer the subject matter of this article of the Planning Board for a report at the Fall Town Meeting, by a Majority Vote

ARTICLE 10. Amendment to Zoning Bylaws, Section 4.30 (59) relative to home occupations. (Kenneth Kurnos, et al) Voted to refer the subject matter of this Article to the Planning Board for a report at the Fall Town Meeting, by a Majority Vote.

ARTICLE 11. Amendment to Town Bylaws Article XXXIX, Section 2 (c) (Joseph Carey, et al). A motion of Favorable Action was Defeated by a Roll Call Vote of 125 Opposed 113 In Favor and 2 Abstentions.

ARTICLE 12. Amendment to Town Bylaws Article XI-C, Section 3—Authorize Housing Advisory Board to promulgate regulations on the disbursement of funds (Housing Advisory Board). No Action was taken under this Article.

ARTICLE 13. Amendment to Town Bylaws Article XXXVIII and Article XXXIV (Christina Wolfe, et al) Favorable Action was taken as amended, by a Majority Vote.

ARTICLE 14. Amendment to Town Bylaws Article

XXXVIII, Section 2 (b) (Joseph Carey, et al) A motion of Favorable Action was Defeated by a Majority Vote.

ARTICLE 15. Amendment to Town Bylaws XXXVIII, Section 3 (f) (Joseph Carey, et al) Favorable action was taken by a counted Vote of 122 In Favor and 94 Opposed.

ARTICLE 16. Amendment to Town Bylaws Article XXXVIII Section 5 (g)—Rent Adjustments (Rent Control Board) A motion of Favorable Action was Defeated by a Counted Vote of 103 In Favor and 113 Opposed.

ARTICLE 17. Amendment to Town Bylaws Article XXXVIII, Section 5 (a) (Joseph Carey, et al). A motion of Favorable Action was Defeated by a Counted Vote of 97 In Favor and 121 Opposed.

ARTICLE 18. Amendment to Town Bylaws Article XXXVIII, Section 5 (f) (Selectmen). Favorable Action was taken by a Majority Vote.

ARTICLE 19. Amendment to Town Bylaws Article XXXVIII, Section 6 (a) (1) (Brenda Soyer, et al) A motion of Favorable Action was Defeated by a Roll Call Vote of 91 In favor and 191 Opposed.

ARTICLE 20. Amendment to Town Bylaws Article XXXIX-A—Condominium Conversion Protection for Formerly Non-Controlled Tenants (Rent Control). Favorable Action was taken by a Majority Vote.

ARTICLE 21. Acceptance of Chapter 291 of the Acts of 1990 relative to E-911 emergency telephone service. (Police Chief). Favorable Action was taken by a Majority Vote.

ARTICLE 22. Legislation to amend certain limitations on the shifting of property tax burdens between classes of property through classified tax rates (Selectmen). No Action was taken under this article.

ARTICLE 23. Legislation to remove Building Department positions from Civil Service (Building Commissioner) Favorable Action was taken by a Substantial Majority Vote.

ARTICLE 24. Amendment to the Town Bylaws to provide for a volume-based refuse fee program (Selectmen). It was Voted to refer the subject matter to the Selectmen's Solid Waste Advisory Committee for further study by a counted Vote of 103 In Favor and 94 Opposed.

ARTICLE 25. Amendment to Town Bylaws Article XVIII, Section 31 "Handicapped Parking Spaces in Off-Street Parking Areas" part d,—Penalties (Selectmen). Favorable Action was taken by a Majority Vote.

ARTICLE 26. Dedication of a square in memory of Brookline veteran and lifelong resident, John T. McDonald (Veterans' Services) Favorable Action was taken by a Majority Vote.

ARTICLE 27. Amendment to Town Bylaws by adding a new Bylaw- Article XV-D-Building Department fee schedule (Building Commissioner). Favorable Action

was taken by a Majority Vote.

ARTICLE 28. Amendment to Town Bylaws Article XVIII—Use of Public Ways—Abandonment and Improper Storage of Vehicles. Favorable Action was taken, as Revised, by a Majority Vote.

Article 29. Amendment to Town Bylaws Article XXI, Section 3 (B)—Prosecution and Penalties—Add violations of Articles XIII, Use of Public Ways as non-criminal offenses (Building Commissioner). Favorable Action was taken by a Majority Vote.

ARTICLE 30. Appoint a committee to examine the way in which maintenance of town and school buildings is organized (Howard Husock, et al). Favorable Action was taken, As Revised, by a Majority vote.

ARTICLE 31. Appoint a committee of seven residents to study, investigate and report on ways to improve citizen participation in Town Meeting and financial management of the Town (Ken Jacobson, et al). A motion of Favorable Action was Defeated.

ARTICLE 32. Discontinue a portion of Hedge Road (Selectmen). Favorable Action was taken as revised by a Counted Vote of 149 in Favor, 3 Opposed and 3 Abstentions.

ARTICLE 33. Authorization to sell and convey, at public or private sale in fee simple, land on Kerrigan Place (Cosmo Nicastro et al). It was voted to refer the subject matter to the Selectmen for further study.

ARTICLE 34. Request the Board of Selectmen and/or planning Board to request proposals for the development of an underground parking garage, on the Centre Street parking area location. (Shepard Spunt, et al). No Action was taken under this Article.

ARTICLE 35. Fixed asset accounting (Maria Rosenthal, et al). It was voted to refer the subject matter of this article to the Board of Selectmen to report back next Fall Town Meeting.

ARTICLE 36. Requires the Town to take an annual physical inventory of the assets and properties of the Town. (Shepard Spunt, et al) It was voted to refer the subject matter of the Article to the Board of Selectmen to report back to the next Fall Town Meeting.

ARTICLE 37. Requires the Town to promptly acquire, develop and implement a computerized method of record keeping for all capital expenditures or major repairs (Shepard Spunt, et al). No Action was taken under this Article.

ARTICLE 38. Requires that the Town's financial audit include a statement of the Town's financial position in accordance with Generally Accepted Accounting Principles (Shepard Spunt, et al) No Action was taken under this Article.

ARTICLE 39. Requires the Town to mail an annual audited financial report to each Town Meeting Member and each member of the Advisory Committee (Shepard Spunt, et al) No Action was taken under this Article.

ARTICLE 40. Repeal of Town Meeting vote under Article 11 of the October, 1990 Special Town Meet-

ing—Quarterly tax bills (Shepard Spunt, et al). No Action was taken under this Article.

ARTICLE 41. Non-resident school tuition rates (Maria Rosenthal, et al) No action was taken under this Article.

ARTICLE 42. Repeal FY90 department head merit pay. (Maria Rosenthal, et al) No Action was taken under this Article.

ARTICLE 43. Resolution on federal budget peace dividend (Karen Wenc, et al). Favorable action was taken by a Counted Vote of 102 In Favor and 66 Opposed.

ARTICLE 44. Pledge of Allegiance to the Flag (Gary Kayakachioian, et al) A motion of Favorable Action was Defeated by a Counted Vote of 88 In Favor and 92 Opposed.

ARTICLE 45. Report of Town Officers and Committees. No reports were heard.

SPECIAL TOWN MEETING MAY 29, 1991

ARTICLE 1. Appropriations of funds to supplement FY91 budget appropriations. It was Voted to appropriate and transfer a total \$466,000 by a Majority Vote.

ARTICLE 2. Appropriation of funds for unpaid bills. It was Voted to authorize the payment of \$65.86 from the FY91 budget.

ARTICLE 3. Legislation to authorize the Town to defer its acceptance of quarterly tax billing. A Motion of Favorable Action was Defeated.

SPECIAL TOWN MEETING SEPTEMBER 4, 1991

ARTICLE 1. Classification and Pay Plans, amendments. No action was taken under this Article.

ARTICLE 2. Revision to the FY92 budget. Voted to adopt an operating budget of \$95,701,237 for fiscal year 1992.

SPECIAL TOWN MEETING NOVEMBER 5, 1991

ARTICLE 1. Appropriation for unpaid bills of prior years. (Selectmen) It was Voted to authorize the payment of \$526.00 in unpaid bills from the FY92 fire budget.

ARTICLE 2. Appropriate \$30,000 for traffic signals. (Public Works Commissioner) Favorable Action was taken by a Unanimous Vote.

ARTICLE 3. Appropriate \$85,645 for sewer rehabilitation work. (Public Works Commissioner) Favorable Action was taken by a Unanimous Vote.

ARTICLE 4. Appropriate a sum of money for the replacement of the Baker School roof. (School Committee). It was voted to appropriate \$65,000 for plans and specifications for the Baker School.

ARTICLE 5. Appropriate \$50,000 for repairs to the Main Gym. (School Committee and Park and Recreation Commission) No Action was taken under this Article.

ARTICLE 6. Approval of the FY93 CDBG application. (Planning Director) Favorable Action was taken by a Majority Vote.

ARTICLE 7. Amendment to zoning bylaws—miscellaneous technical corrections. (Planning Board) Favorable Action was taken by a Unanimous Vote.

ARTICLE 8. Amendment to zoning bylaws—home professional offices. (Planning Board) Favorable Action was taken as revised by a Counted Vote of 182 in favor and 11 Opposed.

ARTICLE 9. Amendment to zoning bylaws—rezone portions of Brookline Avenue and River Road (Isabella Callanan, et al) No Action was taken under this Article.

ARTICLE 10. Legislation on procedure for filling Town Meeting Member vacancies. (Selectmen) A motion of Favorable Action was Defeated.

ARTICLE 11. Amendment to Article I-A of the Town Bylaws to grant speaking and motion privileges at Town Meeting to certain elected officials of the Town (Dennis Geller, et al) A Motion of Favorable Action was Defeated.

ARTICLE 12. Legislation establishing a statute of limitations on the collection of motor vehicle excise taxes. (Selectmen) Favorable action was taken by a Counted Vote of 86 in Favor and 78 Opposed.

ARTICLE 13. Legislation placing certain restrictions

on the parking of motor vehicles on town park land. (Selectmen Christopher Crowley) A motion of Favorable Action was Defeated by a Counted Vote of 85 in Favor and 92 Opposed.

ARTICLE 14. Authorization to increase certain standard property tax exemptions. (Assessors) Favorable Action was taken by a Unanimous Vote.

ARTICLE 15. Requirement for four separate mailings of quarterly property tax bills. (Linda Dean, et al) Favorable Action was taken as amended, by a Unanimous Vote.

ARTICLE 16. Authorization for the Board of Library Trustees to establish a revolving fund. (Library Trustees) No Action was taken under this Article.

ARTICLE 17. Acceptance of Chapter 254 of the Acts of 1990 concerning creditable service after age 70. (Retirement Board) Favorable Action was taken by Unanimous Vote.

ARTICLE 18. Amendment to Article XX-A, Section 6 of the Town Bylaws to require automatic termination of audible emissions from burglar alarms. (Max Swartz, et al) Favorable action was taken by a Unanimous Vote.

ARTICLE 19. Requirement for unanimous approval of neighborhood for the design of the Brook Street playground renovations. (Ruthann Sneider, et al) A Motion of Favorable Action was Defeated.

ARTICLE 20. Reports of town officers and committees. (Selectmen) Reports from the Advisory Committee and the Board of Selectmen were heard.

1991 TOWN MEETING MEMBERS ATTENDANCE RECORD

Precinct	Name	Eligible to attend	Attended	Precinct	Name	Eligible to attend	Attended
09	John W. Aber	2	2	08	Lois Dargo	9	8
03	Betsy F. Abrams	9	8	12	Linda Dean	9	9
03	Robert T. Abrams	9	8	08	Carol Deanow	9	9
13	David Adelson	9	8	15	Luster T. Delany	9	9
03	Judith C. Alland	9	8	03	Mary D. Dewart	9	9
AL	Jeffrey P. Allen	9	9	03	Murray Dewart	9	9
16	Robert L. Allen, Jr	9	8	05	Betsy DeWitt	9	9
01	Jane Kahn Alper	9	9	06	Carl Dreyfus	9	8
AL	Charles C. Ames	9	9	05	Margaret Driscoll	9	9
14	Kathleen L. Ames	9	8	05	James P. Duggan	9	9
14	Constance S. Austin	9	7	06	Hugh A. Dunlap, Jr	9	9
16	Carl E. Axelrod	9	9	06	Mary L. Dunlap	9	9
04	John T. Bain	9	9	14	Walter E. Elcock	9	8
09	Eleanor J. Bart	9	8	12	Michael J. Farley	9	8
09	Robert W. Basile	9	9	04	Frank W. Farlow	9	9
06	John Bassett	9	3	11	David A. Feingold	9	9
08	Clara Batchelor	9	9	07	Marvin A. Feinman	9	9
05	Chris Beasley	9	8	13	Jonathan S. Fine	9	8
06	Dorothy C. Bell	9	9	16	Mary Firestone	9	9
13	Richard W. Benka	9	9	13	Janet B. Fitzgibbons	9	8
16	Michael Berger	9	9	05	Edward Flood	9	9
07	Tobe Berkovitz	9	9	02	Arlene Flowers	9	9
13	Sarah Salvo Blood	9	9	06	Daniel F. Ford	9	8
13	Phyllis S. Blotner	9	9	15	Albert M. Fortier, Jr	9	9
15	Harrison P. Bridge	9	8	14	Linda Fosburg	9	9
13	Deborah G. Brooks	9	9	02	Gerard D. Frank	9	9
10	Daniel Burnstein	9	9	03	Victor Frank	3	3
AL	John A. Businger	9	9	01	Joan J. Fried	9	9
04	Isabella M. Callanan	9	9	05	Edward N. Gadsby, Jr	9	9
11	Joseph P. Carey	9	8	02	Brian H. Gay	9	7
13	Stephanie G. Carona	9	8	05	Joseph J. Geary	9	8
07	Arthur Casey	9	6	02	Carol Gelb	9	9
16	Judith Catz	9	9	06	Dennis P. Geller	9	9
12	Kevin Cavanaugh	9	7	09	Joseph Geller	9	9
01	Cathleen C. Cavell	9	8	16	Richard A. Gold	9	6
13	Dana A. Cetlin	9	9	01	Ruth U. Golden	9	9
15	Miceal G. Chamberlain	9	8	07	Stevan B. Goldin	9	9
10	Abram Chipman	9	6	10	Claire G. Goldman	9	5
15	Barbara J. Coffin	9	9	10	Milton Goldman	9	7
16	Abbe Cohen	9	9	03	Ronald F. Goldman	9	8
12	Lawrence B. Cohen	9	8	10	Amy Goldsmith	9	9
12	Andrea R. Colby	9	9	08	David-Marc Goldstein	9	9
05	David A. Coleman	9	8	02	Rachel Goodman	9	9
04	Ingrid E. Cooper	9	9	08	Rhoda S. Goodwin	9	9
05	William M. Corrigan	9	9	10	Doris Tichnor Grauman	9	6
12	William H. Costin	9	9	07	Eva M. Grubinger	9	9
14	Julia D. Cox	9	9	16	Lawrence C. Grumer	9	9
AL	Christopher J. Crowley	9	9	01	Ferris M. Hall	9	8
07	Joan Crowley	9	9	14	John L. Hall	9	6
09	Michael D. Cutler	9	6	15	John M. Hall	9	9
08	George Dargo	9	9	AL	Frances Halpern	9	9

1991 TOWN MEETING MEMBERS ATTENDANCE RECORD

Precinct	Name	Eligible to attend	Attended	Precinct	Name	Eligible to attend	Attended
04	Kevin Harrington	9	9	05	Hugh Mattison	9	9
14	Jeffrey E. Harris	9	6	06	Robert J. McCain	9	9
05	Mary J. Harris	9	9	14	Peter M. McDonald	9	9
10	Dorothea Hass	9	7	14	Joseph J. McMahon	9	7
14	Dorothy M. Heffernan	9	9	14	Chou Chou Merrill	9	7
08	Nancy S. Heller	9	9	AL	Michael W. Merrill	9	9
05	James A. Hennessey, Jr	9	9	11	Peter B. Miller	9	9
AL	Thomas P. Hennessey	9	9	14	Shaari S. Mittel	9	9
05	Joan Hertzmark	9	9	09	Bruce Moore	9	9
04	Sarah A. Heywood	9	9	01	Stephen R. Morse	9	9
11	Isabella Hinds	9	8	03	Robert E. Nesson	9	7
01	Edward D. Hofeller	9	6	07	Louis I. Novakoff	9	9
15	Mary R. Hunter	9	9	05	Phyllis R. O'Leary	9	9
10	Joyce Elaine James	9	2	05	Andrew M. Olins	9	9
03	Jeannine F. Jenei	9	8	09	J. Archer O'Reilly, III	9	9
09	Barr A. Jozwicki	9	9	09	Sami Ann O'Reilly	9	9
09	Joyce Jozwicki	9	9	02	James V. Palmer	9	7
03	Steven W. Kadish	6	5	02	Edith G. Pearlman	9	9
03	David Kahan	9	9	13	Harold A. Petersen	9	8
04	Myrna Kahn	9	9	15	Peter C. Pierce	9	8
04	Robert A. Kahn	9	9	09	Joan E. Pollack	9	8
13	Donna R. Kalikow	9	9	06	Joan E. Pollard	9	9
01	Lois Hilfiker Kanter	9	8	01	Arnold H. Porter	9	9
07	Estelle Katz	9	7	08	Shirley Radlo	9	9
10	Jamie W. Katz	9	5	15	Barbara G. Randolph	9	9
07	Paul M. Katz	9	9	08	John Reinstein	9	8
03	Pauline Ponnice Katz	9	9	15	Margaret Richardson	9	7
12	Garabed Kayakachioian	9	8	11	Edward L. Richmond	9	9
11	Stephen W. Kelley	9	8	01	Michael Robbins	9	9
11	Rosemary Klein	9	7	04	Thomas C. Robinson	9	9
16	Louise Kohorn	9	9	08	Yolanda M. Rodriguez	9	6
16	Gerald P. Koocher	9	8	02	Evelyn A. Roll	9	9
09	Allan Kupelnick	9	8	10	Noami Ronen	9	9
16	Kenneth V. Kurnos	9	9	07	Bernice Rosenbaum	9	9
16	Paul J. L'Italien	9	9	09	Martin R. Rosenthal	9	9
11	Tania R. Langerman	9	7	10	A. Joseph Ross	9	9
05	Virginia W. LaPlante	9	9	12	Peter F. Rousmaniere	9	8
01	Frederick Lebow	9	9	15	Deborah D. Rudman	9	8
15	Philip Leder	9	9	15	Stanley H. Rudman	9	9
12	Fredric A. Levitan	9	8	15	Ab-Sadeghi-Nejad	9	9
10	Mark E. Levy	9	9	06	Janet L. Sanders	9	9
12	Patricia C. Libbey	9	8	12	Ronald S. Scharlack	9	9
01	Jonathan D. Lieff	9	8	01	John A. Schemmer	9	9
04	Susan E. Linn	9	9	12	James W. Schlesinger	9	9
14	Pamela Lodish	9	9	06	William J. Schnoor	9	9
11	Bradley A. MacDonald	9	8	12	Richard E. Schroeder	9	9
02	Joyce Lee Malcolm	9	9	02	Barbara C. Scotto	9	8
04	Charles W. Manning, Jr	9	9	11	Richard Segan	9	9
09	Christopher Markiewicz	6	6	13	Barbara M. Senecal	9	8
10	Lois J. Martin	9	9	11	Frederick S. Sharff	9	4
02	Judith E. Mason	9	9	15	Francis G. Shaw	9	3

1991 TOWN MEETING MEMBERS ATTENDANCE RECORD

Precinct	Name	Eligible to attend	Attended	Precinct	Name	Eligible to attend	Attended
07	Virginia M. Shea	9	7	11	Maxine Tracht	9	9
03	Paul T. Sheils	9	9	03	Myra Trachtenberg	9	9
02	Barbara F. Sherman	9	9	02	Thomas Trainor	9	8
11	Joel D. Shield	9	7	04	David M. Trietsch	9	9
06	Stanley Shulman	9	8	09	Gerald M. Tuckman	9	8
AL	Shirley Sidd	9	9	04	Barbara J. Tumelty	9	8
16	Robert Silverman	9	9	13	John R. VanScoyoc	9	9
10	Robert K. Sloane	9	8	08	Richard Vernick	9	9
09	Frank Israel Smizik	9	9	13	Claire R. Waldman	9	9
08	Brenda J. Soyer	9	9	14	Gerard J. Walsh	9	9
08	Samuel Spiegel	9	9	03	Laura R. Walters	9	9
02	Stanley L. Spiegel	9	9	11	Robert M. Wax	9	6
14	Shepard A. Spunt	9	9	10	Sidney Weinberg	9	8
03	Aron Steinberg	9	4	16	Cheryl S. Weinstein	9	9
08	Marlene Steiner	9	9	06	Karen Marie Wenc	9	9
07	Cathy D. Stern	9	8	08	Florence Wilder	9	9
01	Ronni Gordon Stillman	9	9	01	Susan H. Williams	9	9
12	Sandra L. Stotsky	9	9	07	Amy H. Wilson	9	9
04	Marjorie Suisman	9	9	06	A. Christina Wolfe	9	3
16	Max Swartz	9	9	AL	Justin L. Wyner	9	9
10	Ronny M. Sydney	9	9	12	Nancy C. Yetman	9	9
12	Barry B. Teicholz	9	8	07	Seymour A. Ziskend	9	9
02	Joseph Tepper	9	9				

GENERAL GOVERNMENT

Town Clerk

On Tuesday, May 5, 1991 the Annual Town Election was held. 32.8% of the eligible registered voters participated in this election.

Town Meeting members convened for the Annual Town Meeting at the High School Auditorium on Wednesday May 29, 1991, adjourned to Thursday, May 30, 1991, Tuesday, June 4, 1991, Thursday, June 6, 1991, Tuesday, June 11, 1991 and dissolved, Thursday, June 13, 1991 at 11:50 pm. to complete the business of the forty-five article warrant.

Also on Wednesday, May 29, 1991 a three article Special Town Meeting was held at 9:10 pm. and dissolved at 9:35 pm. On Wednesday, September 4, 1991 a Special Town Meeting containing two articles was called at 7:00 pm. and dissolved at 10:55 pm. that same evening in order to complete the business of the Warrant.

On Tuesday, November 5, 1991 a twenty article Special Town Meeting was called for 7:00 pm. and was dissolved on Wednesday, November 6, 1991 at 10:43 pm. in order to complete the business of the Warrant. There were 416 births recorded for the year, pending final results from the City of Boston. There were 462

deaths recorded pending final results. There were 522 marriage intentions filed during 1991 and 497 marriage recorded.

Revenue—1991

Conservation	524.65
Dog Licenses	7,827.00
Certified Copies	19,561.25
Marriage Licenses	7,746.00
Commercial Code Filing	5,197.00
Business Certificates	6,636.25
Gasoline Permits	2,550.00
Board of Appeals	5,100.00
Misc. Receipts	9,245.15
	64,387.30

Conservation Licenses Issued

Fish and Game Licenses Issued	18,368.90
Paid to Commonwealth of Mass.	17,844.25
Paid to Treasurer	524.65

Registrars of Voters

There was one election in 1991 and the Board of Registrars of Voters held thirty-five Registration Sessions throughout the year. There was 36,815 registered voters eligible to vote in 1991.

The Town Census for 1991 was 56,570 a decrease of 3,900 from 1990.

Political Parties

Registered Voters	36,815
Democrats	16,431
Republicans	4,001
Unenrolled	16,383

Town Counsel

Town Counsel's office, re-organized in 1989, is staffed with Town Counsel, Associate Town Counsel, Assistant Town Counsel, one Para-Legal/Manager and a secretary who, during 1991, completed a para-legal program at Northeastern University with an A average, and is now working as a Para-legal.

The office provides the town and its various boards, departments, commissions and employees with all of those legal services necessary to protect its financial interests, minimize its liability and obligations in contract and tort claims and serve the people of the community. The professional staff handles all litigation, in both the federal and state court systems, and represents the town in matters before administrative agencies, both state and federal.

Brookline is a self-insurer. The town does not purchase insurance for its motor vehicles and insurance for its other functions and responsibilities associated with the operation of the community at an overall cost that is many times less than the cost of such insurance, thereby making substantial sums available for other municipal programs, activities and departments. In addition this office has successfully defended law suits involving constitutional challenges to town by-laws, appeals from decisions of the Board of Appeals in zoning matters, workers' compensation and special education cases, civil rights actions in both the state and federal court and a great variety of personal injury and property damage cases.

Town Counsel's office also commences litigation for the town and, each year, recovers substantial sums for the benefit of the community. Litigation for the town also includes actions to enforce town by-laws, foreclosures in the Land Court against tax delinquents, suits against state officials to recover local aid and other

funding, civil service and retirement appeals and a variety of miscellaneous actions for the general welfare and public good.

Town Counsel represents the Board of Assessors in Appellate Tax Board appeals and the School Department in a variety of student related matters.

An important part of our work includes the drafting or review of contracts and other documents to insure that the town's interests are protected and litigation is avoided.

Town Counsel also assists citizens and those associated with Town Meeting in the preparation of articles, warrants, reports and votes. Town Counsel attends all Town Meetings in order to answer questions and to insure that legal questions and issues are properly resolved.

The efficient operation of the Legal Department has suffered because of the lack of adequate space and equipment. The accomplishments of the department have nevertheless been outstanding because of the professional excellence and dedication of the staff. Associate Town Counsel, Sara Holmes Wilson, Assistant Town Counsel, George F. Driscoll, Jr., Para-Legal/Manager Fay Wilgoren, and Para-Legal Jennifer Dopazo, provide the town with outstanding skills and service. Without their support and cooperation Town Counsel could not have met the demands and challenges of 1991.

In 1991, we collected \$48,179.87 as restitution for damage to town property through the cooperative efforts of our police investigator, Detective Arthur Harrington.

The Town Counsel and his staff thank the town for the opportunity to serve Brookline during these challenging and demanding times.

Purchasing Department

The Purchasing Department's goal is to maximize value from funds expended for materials, supplies, equipment, and services. This objective encompasses the requirements of every Town Department and the School Department including the School Lunch Program. The procurement process involves receiving and reviewing requisitions, clarifying specifications, preparing requests for quotations and bids, issuing purchase orders, and awarding contracts. Ancillary activities include filing minority business enterprise utilization reports and tax exemption certificates.

A new approach to bidding fuel was taken in 1991 which resulted in substantial savings. Fixed price contracts have become possible because a futures market has been established for various types of fuel. The

futures market enables suppliers to hedge or lock in prices for a specified time period. Traditional contracts for fuel oil allow prices to fluctuate based on specifically defined posted prices in effect on the day of delivery. During 1989 and 1990 there were dramatic increases in prices due to instability in the markets. In 1989, prices escalated because of an unusually long and severe cold spell in December. In 1990, prices escalated because of destruction of Kuwait's oil production facilities and the general uncertainty surrounding military action in the area.

Our fuel cooperative group agreed to attempt a fixed price bid request for FY-92. This bid resulted savings of \$113,716 for the Town of Brookline when compared to the previous year's fluctuating prices. The fuel coop-

erative group consists of seven cities and towns with a total volume requirement of over four million gallons. The fuel cooperative, which is managed by the Brookline Purchasing Department, is the oldest and one of the most successful in the Commonwealth.

Chapter 30B, the Uniform Procurement Act, defines procedures to be used in the acquisition of supplies, equipment or services. The law also mandates procedures to be followed in the acquisition or disposition of real property. Three Town owned properties have been leased using a request for proposal process. New specifications were written so that prospective tenants would be required to make specific repairs or improvements to the properties and allowing cost of the repairs to be accepted in lieu of rent. This process was first undertaken with the property at 55 Newton Street and subsequently used for the houses at 9 Newton Street and 25 Kennard Road. The open, competitive request for proposal process has allowed the Town to preserve significant properties without the expenditure of Town

funds and has provided space for a variety of organizations which provide benefit to the community. It is anticipated that when the cost of repairs to the buildings has been amortized by the tenant, rental payments to the Town will begin. These projects were successful because of the cooperative effort and expertise of the Building Department, Planning Department, Preservation Commission, Purchasing Department, and private organizations with public spirit.

Although originally established as a department for the purchase of supplies and equipment, Chap. 30B has made Purchasing responsible for the procurement of services. Writing specifications and contracts for a variety of services under the new guidelines required considerable effort during the year. The variety of requirements included Appraiser Services, Chief of Police Selection System, Hazardous Waste Collection Day Services, Lock Box Banking Service, Moving Voting Machines, Payroll Services, and Revaluation Monitoring Service.

Personnel Board

Linda Fosburg completed a three year term on the Personnel Board in September and was not available for reappointment due to time demands of other civic pursuits. Ms. Fosburg's dedication and insights on the problems faced by the Town were valuable assets for the Board and her assistance will be missed. Ogden Hunnewell was appointed to the Board in October to fill the existing vacancy.

Amy Wertheim was employed in September of 1991 as part-time Assistant Personnel Director. Ms. Wertheim brings extensive experience in management, budgeting, and management training to the department. Her first responsibility has been coordination of the workers' compensation management team which consists of Personnel Office staff, the Occupational Health Nurse, the claims administrator, department heads and supervisors, and counsel. Group health cost control will be a second major area under her management.

Workers' Compensation costs were controlled and reduced somewhat as a result of the year long team response to on-the-job injuries which features case by case intensive and proactive management of all administrative, medical, and legal aspects of each case. The worker's compensation law was revised by the state legislature at the very end of December of 1991 and appears to provide some additional tools for employers to manage costs.

All labor contracts with Town unions expired in June. The Town's financial position for FY 92 led to a Town proposal for zero pay increases for the first year of

successor contracts, with modest increases in the second and third years. The uncertainty regarding the financial situation of the Town in FY 93 and FY 94 appears to have caused the unions to adopt a wait and see attitude and decreased their interests in pursuing quick agreements. As a consequence, no agreements were in place at the end of 1991. Bargaining for contracts to be effective July 1, 1991 will continue in 1992.

Midterm negotiations were requested and/or conducted on the question of an increase in the employee HMO premium co-payment from 10% to 25% in order to minimize FY 92 layoffs. Employees with BC/BS plans have paid 25% of the cost of their insurance for many years, and the Town considered it fair and equitable to expect all employees to pay the same percent, particularly since it would save jobs for employees and municipal services for taxpayers. Agreement could not be reached, but the Town believed that impasses had been reached in the various negotiations and implemented the higher co-payments effective July 1. This action produced union challenges in multiple forums. Final results from any of these proceedings will not be known until 1992 or, possible, 1993.

The question of contracting out Public Works vehicle maintenance and repair was studied early in 1991. Impact negotiations were conducted with Local 1358 and various efficiencies, including purchase of long needed lifts, were agreed to by the parties. The resulting savings allowed the operations to be retained in house.

Information Services

The Information Services Department is responsible for the integration of all activities designated as:

- a. systems and data processing, comprising computer based systems design and implementation, applications and operating software, and data processing operations;
- b. telecommunications systems and networks, covering the integration of planning, development and implementation of all systems and network services;
- c. delivery of applications and other information services products which meet the users' specifications in terms of quality and cost;
- d. protection of the town's computer data and information assets and resources; and,
- e. identification of opportunities in the development and support of new and existing products.

The year of 1991 was filled with challenges and opportunities to perform at a high level in spite of cost reductions and tight budgets. Systems development and personnel training were directed with this very much in mind.

A major processing accomplishment for the department was the conversion of real estate and personal property tax billing systems to the new requirements of quarterly billing. Procedures were also developed to enhance the department's ability to adapt to last minute changes. The department worked closely with the Assessors Department to share data between computers and implemented control procedures to insure data integrity. Tax bills have been using "Optical Character

Recognition" (OCR) to allow automatic entry of tax payment data into the computer. This has resulted in faster processing and a significant improvement in accuracy and control.

During 1991 a new fourth generation programming language was put into use that replaced the older COBOL. This brought ease and flexibility in the programming effort to the central Hewlett Packard computer resulting in processing improvements that simplified many administrative procedures and enhanced reporting. On-line update capability was installed for the Rent Control, Refuse and Water Department data bases to simplify maintenance, improved reaction time and ensure the processing of utility bills on schedule.

A payroll input system, using personal computers, was developed for the capturing of time and attendance information and was installed in the major departments. This resulted in the timely arrival of data, a significant decrease of problems, improved accuracy and was a major reason for the reduction of two data entry positions. The outstanding cooperation received from all of the departments involved was most impressive and guaranteed success. The old computer payroll system, however, was still obsolete and extremely difficult to operate. The town elected to employ a payroll service bureau for a short period of time to relieve the pressures of the old system and allow time to find a new system that will employ the latest technology and adequately handle the requirements of the town and school, for both payroll and personnel management.

Contributory Retirement System

The Brookline Contributory Retirement System is a defined benefit plan covering all Town of Brookline employees deemed eligible by the Retirement Board, with the exception of School Department employees who serve in a teaching capacity. As of December 31, 1991, 1,059 employees of the Town were active members, 141 were inactive and 762 retired members or their beneficiaries were receiving benefits.

A three member Retirement Board is responsible for ensuring the system is operated in compliance with Massachusetts General Laws, Chapter 32. During 1991, Brenda G. Levy was appointed by Chairman Harvey J. Beth and Joseph P. Duffy to serve as the third member.

The Retirement Board members are required to meet at least once a month and maintain a record of those proceedings. The Board must annually file a financial statement with the Commissioner of Public Employee Retirement Administration who oversees Retirement Board operations and approves of most

Board actions.

Membership in the plan is mandatory immediately upon employment for all permanent full time employees. Active participants contribute either 5%, 7% or 8% of their gross regular compensation. Members who joined the System after January 1, 1979 must contribute an additional 2% of all regular compensation earned in excess of \$30,000. These contributions are deposited by the Town Treasurer in the Retirement System's account and credited to each individual member. Each participant earns interest on his individual account at a rate determined by the Commissioner of Public Employee Retirement Administration.

These funds along with the Town of Brookline's appropriation for the retirees are invested by the Retirement Board's investment manager for optimum return.

Members become vested after ten years of creditable service which can be in any municipality or state agency. A superannuation retirement allowance may be re-

ceived upon the completion of twenty years or upon reaching age 55 with ten years of service. The plan provides for retirement allowance benefits up to a maximum 80% of a member's highest three year average annual rate of regular compensation. Benefit payments are based on a member's age, years of service, compensation and group classification. Members who become permanently and totally disabled may be eligible to receive a disability retirement allowance. The amount of benefits is dependent upon several factors.

The investment of the Retirement System's assets is the responsibility of the Retirement Board, who engage an investment consultant, an investment manager, and a bank custodian for this purpose. The Brookline Retirement System returned 23.1% during 1991. It has not been determined as of this date how that compares with the 107 Massachusetts Retirement Systems.

During the year 93 members were enrolled, 59 members withdrew their contributions, 2 active members died, 34 retired and 24 retirees passed away.

PUBLIC SAFETY

Police Department

As of September 1, 1991, Chief Joseph W. Hingston assumed command of this department upon retirement of Chief George R. Simard.

Chief Hingston brings over thirty-five years experience to this position, the last twelve of which he commanded the Patrol Division of the Brookline Police.

Through the uncertainty and confusion of the last quarter of the year, due to the selection process for the new chief and the constant pressures to meet public safety needs and keep within budgetary constraints, Chief Hingston has maintained a steady course towards providing the best possible deliverance of service at the lowest possible costs to the taxpayers of Brookline.

Brookline continues to show a decrease in overall crime at a time when the economy and its attendant unemployment would lead one to assume increases in this area along with our proximity to the "high crime" districts of the city of Boston.

Much credit for our lower crime rate must be given to a very active crime prevention unit and the extreme high visibility of Brookline Police units in making frequent traffic stops and enforcement.

Total arrests this year increased to 1478 from 1461 in 1990, an interesting increase in light of the fact that Operation Rescue which impacted heavily on our totals the past few years (491 arrests in 1989 alone) has fallen off to less than 50 this year due to recent court decisions and the injunctive process.

Alarm calls have shown a dramatic increase this year in spite of heavy fines now imposed for false alarms. It would appear that many new systems have been installed in both residential and commercial properties this past year as crime prevention awareness is taking hold and prices of good systems are now within reach of the average home owner and business person.

Medical runs continue to increase, up over a hundred from last year, to 2214 runs this year. Although assaults have increased from 207 to 226, assaults on police officers has decreased to 24 from a high of 41 last year. The totals and their comparison for the past year are as follows:

Crime/Event	1990	1991
Assaults	207	226
Rape and Attempted Rape	20	9
Robbery	136	98
Breaking/Entering	627	526
Motor Vehicle Theft	530	511
Suicides & Attempts	13	22
Sex Offenses	43	57

Medical Emergencies	2148	2214
Total Arrests	1461	1478
Protective Custodies	189	150
Drug Charges	140	201
A&B Police Officer	41	24
Alarms (Res. & Bus.)	5893	6262
Shoplifting	329	254

The Traffic Division of this department again led the way in enforcement which brought about a high visibility and its resulting affect on the opportunity for criminal activity as well as high revenues for the Town.

Total revenues from this department totaled \$4,009,159.85 of that amount \$3,964,954.00 came from activities associated with traffic regulation and enforcement procedures.

For example, 22,938 moving violations resulted in \$372,086.50 and 151,263 parking tickets brought in \$2,252,915.00. Parking meter revenues alone accounted for \$1,320,794.20 and the surcharge on towed vehicles brought in \$19,158.00.

The Traffic Unit also conducted 4,045 hearings at police headquarters and resolved another 2,524 appeals through the mails. Reported motor vehicle accidents totaled 3,176 with one fatality in 1991, down from three the year before.

Other income from the department:

Town Counsel Liaison	\$48,179.87
Police Detail Surcharges	\$107,505.63
By-Law (Fines)	\$1,160.00
Miscellaneous Fees, etc.	\$77,599.27

The Community Relations Division conducted over a dozen Neighborhood Watch programs this past year with three new units organized in the North Brookline/Upper Harvard St. area. The main focus this past year has been on our large population of senior citizens and their vulnerability to street crime (handbag snatches, etc.) and the ever present con-artists who ply on the trusting nature of our elder citizens, especially those who live alone and do not regularly avail themselves of the many services provided in the community.

Through Operation Identification and National Crimewatch, this unit has conducted 38 security surveys for commercial business and 51 home security checks for private homes throughout the Town.

The Juvenile Unit has conducted 227 investigations of crimes involving juveniles (age 7 to 17 years) in this past year with an alarming increase in child abuse and domestic violence cases being noted and a tendency toward more and more cases involving children in

violent acts. The Unit has an ongoing working relationship with several town and state agencies in addressing these matters including but not limited to the Department of Social Services, Mass. Dept. of Public Welfare, Norfolk County Domestic Violence Unit and Battered Women Unit, Brookline High School Headmasters office and Housemasters and Brookline Court Juvenile Probation Unit.

The Brookline Police Department continues to provide and promote a mandatory forty-eight hours of in-service training to all uniformed personnel and remains the only department state wide to mandate such training as First Aid, First Responder, Cardiopulmonary Resuscitation, Criminal and Constitutional Law, Civil Rights, sensitivity and Race Relations, Crime Prevention and Arrest procedures.

Again, the Safety Officer Crime Prevention Officer made well over two hundred presentations to elementary school children throughout the system of Brookline Schools covering everything from bicycle safety to the problems of being home alone as latch key kids in todays society. The unit addresses the concerns of children on matters of crime and safety as a set up for the involvement of the DARE program directed at early teens.

The D.A.R.E. (Drug Abuse Resistance Education) program is a notable success throughout the community with the number of children now having completed the course at over eight hundred sixth and seventh graders. Two outstanding Police Officers conduct ten hours of classroom instruction to sixth and seventh

graders throughout the system as well as the private schools in town with the program receiving rave endorsements from teachers, administrators, parents and most importantly the children themselves. It is the belief of this department that the attack on drugs and alcohol through education is long overdue especially as a police function

This year also saw the establishment of the "Walk and Talk" program which came about in response to the communities' concerns over gang intrusion into this community and the increase in youth violence throughout society highlighted by three shooting incidents this year involving teenage youths.

The two officers who have been assigned to this function have made outstanding inroads into the young community and have established a dialogue that provides intelligence on developing problems and a resource for young people in trouble to call upon before resorting to violence to solve their problems. The Unit is a joint venture between the Police and the Community to address these areas of concern.

Animal control and enforcement of the Leash Law so called, has been a constant source of complaint, second only to traffic and parking in the Police Log. This unit is now manned by one person who in the past year, serviced over 600 complaints regarding animals with citations being issued in many cases. The Crime Prevention Unit in its meetings with neighborhood groups has included instruction and advise in the area of animal control in an effort to cut down on the incidents which create complaints concerning animals especially dogs.

Fire Department

1991 started out with budget deficits requiring that the department be reduced by nine firefighter positions. This reduction included for the first time in the history of the department layoffs of firefighting personnel. On a happier note, the three laid off firefighters were re-hired in September after a vote at the Special Town Meeting. Budget problems also required that one ladder truck be used for only a portion of the year. Despite these setbacks, the Brookline Fire Department carried out its stated goals of providing fire protection, emergency medical services and other emergency services to the citizens of the town.

1991 was another busy year for the department with 5916 responses to emergency incidents during the year. These responses were broken down as follows:

Response to Street Box	993
Medical Emergencies	2746
Other Incidents	2177

During the year, there were 104 building fires. Included in these were 7 multiple alarm fires which



"Sparky the Dog."

required assistance from other communities. Brookline in turn responded 41 times to multiple alarm fires in the neighboring communities of Boston, Newton, Cambridge and Somerville.

The personnel assigned to the Fire Prevention Divi-

sion continue to contribute to citizen life safety through their efforts in building inspections, fire safety presentations and general enforcement of the many laws pertaining to safety from fire. Fire Prevention Week, which is in October each year, saw "Sparky the Dog" visiting each grammar school in the town to pass onto the school children the basics of fire safety. Lieutenant Kevin Lynch, alias Sparky the Dog, did an excellent job in presenting this most important program.

Training Division personnel, working out of the Brookline Fire Academy offices at Station 6 on Hammond Street have the task of providing continuing education to all members of the Fire Department. In addition to subjects which are covered daily in each station, all Fire Department personnel visit the Training Academy many times during the year to take part in training evolutions to sharpen their skills in firefighting techniques. Emergency medical training is a second important duty of the Training Division. Each year all members are re-certified as First Responders and are re-certified in CPR techniques. The Department's 100+ Emergency Medical Technicians receive additional

medical training as required by state law. Another training course run each year is the ice rescue course. Many days during the cold months of January and February firefighters can be seen training at the Muddy River on Pond Street.

This year saw what is hoped to be a continuing effort to repair and modernize Brookline's six fire stations. Gas fired heating systems were installed in Headquarters and Station 7 to replace antiquated oil fired burners. Plans were drawn up to replace the apparatus floor at Station One. This floor, originally designed to hold horse drawn apparatus, was not strong enough to carry the weight of modern fire apparatus and was deteriorating badly causing a potential danger to firefighting personnel.

As voted by Town Meeting in May, a study is being done of the fire department and police department headquarters building to determine space and equipment needs. Also included in this study is the question of remodeling both stations to allow sharing of space in the buildings. This study is to be completed early in 1992.

Building Department

The Building Department is responsible for overseeing that all buildings constructed, remodeled, and occupied are in full compliance to and in conformance with all rules and regulations pertaining to the structural integrity and the health, comfort, and safety of the occupants.

On September 14, 1990, the Commonwealth adopted the Fifth Addition of the State Building Code which contained many changes. The Commonwealth scheduled training sessions throughout the area which were attended by all the Department Inspectors. As a result, the Department is well informed and up to date on the changes.

In 1991, the Building Department administered over thirty-three million dollars in new construction and renovations. The following permits were issued.

Type of Permit	Number of Permits	Estimated Cost
Alterations	809	\$12,673,628
Additions	149	6,351,325
Electric	1,011	3,517,250
Kitchens	211	1,527,819
Plumbing	928	2,782,250
Bathrooms	179	1,414,292
New Buildings	9	181,500
Roofs	165	1,104,760
Gasfitting	764	1,269,750
Sprinklers	16	435,835
Mechanical	84	1,708,733
Signs	79	128,884
Siding	42	520,105

Swimming Pool	4	65,300
Temporary	32	132,680
Tents	19	106,705
Total	4,492	\$33,920,816

In addition, the Department performed inspections for the issuance of Certificates of Inspection for lodging houses, places of public assembly, and all other code related inspections and complaints.

The Department issued over 200 citations for violation of the Zoning By-Law and Sign By-Law. All citations were resolved by the offender correcting the violation and conforming to the By-Laws.

Repairs to Public Buildings

During 1991, the Department was able to remove underground oil storage tanks at the following locations: Fire Stations No. 1, No. 2, No. 5 and No. 7, Eliot Recreation Center, and Larz Anderson. This has eliminated a potential future liability concern for the Town.

New heating boilers were installed at Fire Stations No. 2 and No. 7 which should reduce the energy consumption at these locations by 40%.

The property known as 9 Newton Street was leased this year to Vinfen Corporation which will use the building to house four handicapped tenants. We believe this is an appropriate use for this fine home. Under the agreement, Vinfen Corporation has invested over \$70,000 in repairs and will be responsible for all maintenance and upkeep.

Board of Examiners

The Board of Examiners is established under the Building Code of the Town. Three members which include an engineer, an architect, and a licensed contractor are appointed by the Board of Selectmen. The Board meets monthly to hold licensing examinations to ensure that all work in the construction, alteration, removal, or demolition of buildings or structures in the Town be performed by qualified licensed persons.

During 1991, 39 applicants qualified for licenses as follows:

1	ABC	(separately or combined fire resistive construction)
2	D	Exterior Masonry Wall
1	F	Frame Construction
24	F	Limited-Alterations/Repairs Frame Construction
8		Special Work
3	M	Roofing, Siding, Etc.

In addition to the new licenses issued, 437 licenses were renewed during 1991.

PUBLIC WORKS

Engineering Division

In addition to preparing annual contracts for snow equipment rental, sidewalk tractor repair, traffic signal maintenance, maintenance of planting beds, turf management, tree planting and tree removal, composting of leaves, the Engineering Division prepared contract documents and plans for the construction of 13 special projects.

The federally funded Community Block Grant Program (CDBG) funded the Reconstruction of Linden Park and Linden Square to restore them to their Victorian splendor in the Village neighborhood. Coolidge and Lawton Playgrounds were rehabilitated with new play equipment and plantings.

The play equipment and passive play areas were rebuilt at Pierce Playground. The playground is a popular neighborhood playground and is used by the Pierce School.

During the Spring, the level of the water at Reservoir Park was lowered to facilitate the repair of the stone side slopes. The Park Division took the opportunity to clean debris that had collected on the bottom. The water level was restored to its natural level in May.

Tennis courts were resurfaced at Driscoll School, Lawrence School, Waldstein and Warren Playgrounds and open for play in June.

June also saw the dedication of Larz Anderson Park. The playground area and lagoon were rehabilitated and the focal point of the park, the Temple of Love, was restored to highlight its historical character. The walking paths and plantings around the lagoon were restored to enhance our largest open space.

As part of a joint venture with the Water Division, 6.5 miles of water main were cleaned and cement lined. Clean water mains increase our ability to provide improved fire protection and higher quality water. Sixty-two (62) hydrants, 181 gate valves and 1,376 feet of new water mains were installed in the system.

Thirty-two (32) sewer house connections were found improperly connected to our storm water drainage system and a contract was awarded to eliminate those connections which added to the pollution of the Tannery Brook and the Muddy River.

Approximately 9,000 gallons of crack sealant was applied to 13 streets. Sections of Clinton Road, Cleveland Road, Eliot Street, Reservoir Road, Crafts Road, Windsor Road and Hancock Road were resurfaced with a bituminous concrete surface using Town funds. State Aid Chapter 90 funds were used to resurface portions of Beacon Street, Dean Road and LaGrange Street.

The fuel tanks at the Highway Division Garage on Kendall Street were replaced with new fiberglass tanks

in order to meet EPA requirements. In addition, a controlled access and computerized fuel monitoring system was installed. During the construction, soil and groundwater was found to be contaminated with fuel oil. Emergency response measures were taken to eliminate the source of release and mitigate the spread of contamination. A site assessment is being done by a private consultant.

The Division prepared and administered specifications for automotive fleet management and maintenance services for the Department of Public Works.

Two traffic signal projects were designed and contracts awarded to install school zone flashing warning signals and mast arm mounted traffic signals at four high accident locations. The addition of these overhead signals will greatly improve signal visibility.

Two hundred and twenty eight (228) service calls for traffic signal maintenance were answered with a repair value of \$44,500. The 52 signalized locations and 9 school zone flashers receive preventive maintenance twice a year and the contractor is responsible to maintain the system 24 hours a day, every day.

Five hundred and four (504) street opening permits were approved and followed during the construction process through the final acceptance of the permanent patch of the street.

Fifty-one (51) change orders for street lights were authorized. The 451 modern high pressure sodium lights will increase the average street lighting by 10% while saving over \$11,000 per year.

Twenty-seven (27) utility petitions for 4,255 feet of conduit, 3 hand holes, 5 manholes, 2 new poles, 2 pole anchors, 1 pole relocation and 1,720 feet of gas main were submitted and processed by the Division for Boston Edison, New England Telephone, Cablevision of Brookline and the Boston Gas Company.

Nine (9) plot plans for connecting to the Town's water, sewer and/or drainage systems were processed and approved. Two thousand seven hundred and fifty dollars (\$2,750) was collected for this work. Approximately 3 dwelling units will be added to the utility system of the Town. Twelve (12) drainlayer's licenses were issued and license fees of thirty six hundred dollars (\$3,600) was collected. Fifteen (15) sewer and/or drain connection/repair permits were issued for connection and/or repair to existing buildings.

Overall the Division managed over 3.6 million dollars in construction projects. The Engineers working with the Planning Department, Recreation Department and various neighborhood groups prepared plans, specifications and construction estimates for work to be accomplished in 1992.

Administrative Division

The Administrative staff worked closely with Information Services to develop a more accurate billing system for the Refuse Disposal Fee. This allowed information to be updated as it occurred and the billing

to be processed on schedule. Public Works generated approximately 28,000 invoices and revenue in the amount of \$2,119,837.50 for the Refuse Disposal Fee in FY91.

Highway/Sanitation Divisions

The Winter of 1991 was extremely mild. Brookline's snow fall generated two plowable snow storms and eight sanding operations. The purchase of sand and salt totalled 3,000 tons allowing for safe passage of approximately 100 miles of streets and 29 miles of sidewalks.

Roadway crews continued sidewalk replacement throughout the Town. Deteriorated concrete sidewalk replacement totalled approximately 41,000 square feet. These same crews paved 39,000 square feet of hazardous roadways. In addition, over 180 utility trenches were excavated and permanently patched.

Hurricane Bob left cleaning crews with extraordinary amounts of brush and debris to be cleaned from Brookline's streets. This was accomplished in a timely manner due to the efforts of the mechanical street sweepers.

The Board of Selectmen established a Litter Task Force Committee which brought special emphasis to litter control in many business areas.

The MBTA provided assistance to the Town of Brookline by funding another successful year of a youth personnel program. This program controlled litter and beautified many "T" stops.

Cleaning crews refurbished 119 pea stone sidewalks and 77 damaged tree lawns.

Maintenance and repair of all Town equipment is provided by Town employees. This operation was completely reorganized.

Maintenance equipment was updated as part of the three year improvement program and municipal employees can now provide productive and economical service to 12 departments and a total of 376 pieces of equipment.

The Highway Garage facility updated their underground fuel storage tanks. A State of the Art fuel

dispensing system and leak detection system was installed replacing the original fuel system installed in 1960.

The Sanitation Division provided collection and disposal of approximately 16,000 tons of solid waste. The Schofield Company is in the fourth year of a five year contract and the current rate for disposal is \$88 per ton.

The mandatory curbside Recycling Program reduced solid waste tonnage by 3,200 tons. This program diverted tonnage from the waste stream at a cost savings and provided an essential environmental service to the community. Brookline continues to set an example for surrounding communities. The success of our Recycling Program is recognized across the Commonwealth. The Director of Highways continues to chair the Metro-West Recycling Committee. This Committee was organized by the Commonwealth and consists of 12 surrounding cities and towns.

The first stage of an extremely successful Composting Program generated approximately 2,000 tons of yard waste. The success of this Program is attributed to proper awareness and the cooperation of residents in the Town.

The Solid Waste Advisory Committee provided guidance to the community with the installation of a Recycling Hot-Line. The Committee in conjunction with the Brookline Green Space Alliance provided residents with the opportunity to purchase Soil Saver bins for backyard composting. Highway Division personnel delivered approximately 130 of the bins throughout the Town.

The Hazardous Waste Day on October 21, 1991 was a complete success. The League of Women Voters, Department of Public Works and the Solid Waste Advisory Committee coordinated the day. The League provided an additional service by collecting over 800 tires from the participants.

Sewer Division

The Sewer Division is responsible for the maintenance and operation of 103 miles of sanitary sewers which discharge into the Massachusetts Water Resources Authority (MWRA) wastewater collection system and ultimately convey raw sewerage to Deer Island for treatment. The Division is also responsible for the maintenance of 117 miles of surface water drains and 2,344 catch basins which collect and con-

vey roadway drainage. The operational costs of the sewer system are entirely funded through the Sewer Use Charge which generated revenues of \$4,820,269.76 in 1991.

During the year, the Division responded to 300 emergency requests for service involving plugged or broken sewer and drains, made repairs to 81 plugged sewers and 11 major pipe collapses, the most notable

occurring in June 1991 on Reservoir Road.

Due to the age and complexity of the sewer and drain systems, the Division has established a preventative maintenance program that identifies specific problem locations throughout the Town. Each location is monitored weekly and repairs are made before major costly blockages occur. Continuation of this extremely cost effective program has been critical to the operation of both systems.

Based on information compiled by the Engineering Division, a contract in the amount of \$176,000 was awarded to C. Palladino Co., to separate 20 known house sewer connections from the surface drain system in various locations.

In October, 1991 a very successful Hazardous Waste Collection Day was conducted by a joint venture of the Public Works Department, the League of Women Voters and the Solid Waste Advisory Committee. The ability to remove hazardous materials from the waste stream and the sewer system will provide long range benefits to both the environment and the cost of sewerage treatment.

Due to a 29% increase in the wholesale assessment



Major sewer collapse at Reservoir Road—June 1991.

for wastewater disposal, charged by the MWRA, the Board of Selectmen voted an increase in retail sewer use charges of \$0.35 effective on April 1, 1991. This established the new rate at \$2.00 per hundred cubic feet of water consumed and allowed for continuation of full cost recovery of the sewer system.

Water Division

The Water Division operates and maintains the Town's water distribution system to ensure the continuous delivery of adequate supplies of potable water for domestic use and fire protection. The Division purchased water wholesale from the Massachusetts Water Resources Authority (MWRA) in the amount of 2,613,899 million gallons during 1991. Per capita use declined slightly to 118 gallons per day. Retail water sales yielded \$5,126,694.30 in revenue.

The Distribution Section performed all installation, maintenance and repair for 135 miles of mains, 2011 valves, 1483 hydrants and 9361 service connections. During the year, 173 service connections were repaired or replaced, 32 service and main leaks were repaired and 73 fire hydrants were replaced. Emergency response services were provided for 527 requests.

Phase 2, of a \$4 million, 3 year contract for water main rehabilitation awarded to Heitkamp, Inc., of Connecticut was completed in 1991. The third and final phase of this project is scheduled for completion in 1992 and will bring the total system rehabilitation to the 75% mark.

With the completion of the Remote Reading Meter Replacement Program in 1991 the Meter Section shifted from installation to meter repair and replacement, with an emphasis placed on large compound meters and meters within public facilities. Because of increased public awareness of the water supply and its ever increasing costs, 594 complaints were investigated

and resolved during the year.

Surveying and testing of backflow preventer devices continued during 1991 as part of the Cross Connection Control Program begun in 1989. The state-mandated program requires the inspection of all commercial and institutional facilities for potential connections between potable and non-potable water systems as well as the semi-annual testing of any devices installed to contain particular hazards. Using funds appropriated at the 1991 Annual Town Meeting, the Division began installing backflow preventers in all public facilities subject to the provisions of the regulations.

Although wholesale assessments for water, charged by the MWRA, increased by 13%, retail water rates were not increased in 1991 and remained at \$1.95 per hundred cubic feet. This was made possible due to the increase in retail water sales during the year.

Due in large part to the outstanding skills of the Division's billing staff, the final database software program for tracking over 10,000 water and sewer accounts was put on line in 1991 resulting in the complete automation of the meter reading and billing systems. With well over 40,000 utility invoices processed annually the billing staff now has the necessary tools to handle large amounts of data efficiently.

In June, the Director of the Water Division, who has served as the Town's representative to the MWRA Advisory Board since 1985, was re-elected to a second term as Vice-Chairman for Operations.

Park Division

The Park Division has a broad range of responsibilities and is faced with a great challenge in the 1990's to meet those responsibilities. The main challenge to the Park Division lies in allocating its resources in the most efficient manner possible to provide safe, attractive and accessible open spaces.

The Park Division maintains over 600 acres of Town open space as well as over 50,000 street trees. The Division manages 49 acres of cemeteries and assists the Conservation Commission in caring for 56 acres of conservation sanctuaries.

The list of sites maintained by the Division is a daunting one: 17 parks and playgrounds containing 22 tot lots, 19 basketball courts, 21 playing fields and 37 tennis court areas. In addition, the Park Division maintains 41 traffic islands, 32 acres around 10 schools, and the landscaping around 12 public buildings.

A key goal of the Park Division is to allocate its resources in the most efficient manner and to continually improve its planning, organizing, scheduling, and evaluation functions. Since 1984, the Park Division has used an innovative maintenance management system, paid for by a UPARR Grant, that has been studied as a model by communities in the United States and Europe.

As our fiscal constraints have reduced our manpower and material resources, our maintenance management system has allowed us to extract the most out of the resources that we have to fulfill the expectations of the citizens that we serve. We have continued to refine our system since we began using it seven years ago.

The Park Division is currently engaged in a number of innovative programs to reduce costs and increase efficiency while maintaining our open space to the standards that the community expects. This year, for example, we have developed an integrated pest management program for all of our turf areas which has reduced our pesticide and herbicide costs while reducing environmental impacts. We have created a fertilizing, liming and aeration program which has improved turf conditions and significantly reduced costs. By switching to the use of slow release fertilizers, we have maximized the effectiveness of our fertilizer applications while lowering our costs. In response to the high use that many of our play areas receive, we launched a soil conditioning program based on deep tine aeration, sand top dressing and special wetting agents. As a result the safety and playability of all turf grass areas was significantly improved. In order to maximize the return of our expenditures on trees and shrubs in parks, we have developed a selection program that is based on an analysis of environmentally tolerant, disease resistant, and low maintenance varieties.

In response to changes in parks usage and fiscal

realities, our approach has been to continue to refine the flexibility offered by our maintenance management program while proceeding to update our operations through the adoption of new procedures and materials.

The grand re-opening of the newly restored Larz Anderson Park was held on Sunday, June 23, 1991 at the Temple. The celebration was co-sponsored by the Friends of Larz Anderson Park and the Museum of Transportation. Opening remarks were made by Chairman of the Board of Selectmen, Michael Merrill. Chairman Merrill congratulated all the Town Commissions and Departments for their outstanding efforts. The dedication was attended by over 200 enthusiastic citizens.

The goals of the extensive restoration included: (a) Restoration of the appearance and stability of the remaining historic elements, the pond and surrounding landscape; (b) Preservations and enhancement of the scenic quality of the park; (c) Controlling and limiting vehicular access; (d) Designing the park to be more easily maintainable.

Historically important, the 64 acre park was a portion of the former magnificent private estate of Larz and Isabel Anderson. They were important contributors to the Larz Anderson park history and the nation. The park, listed on the National Register of Historic Places, contains both historic and architecturally significant structures. The former carriage, house is now the location for the Museum of Transportation.

The success of this restoration project would not have been possible without the special support of the Friends of Larz Anderson Park and the Putterham Garden Club, and the Museum of Transportation. Our thanks to them all.

Putterham Meadows Golf Course — the Maintenance Management Program of the Golf Course, provided by a private contractor was reviewed on a regular basis. Site visits were made regularly to assure the contractor provided the appropriate grass cutting, insect pest control, weed control and fertilization programs.

The Linden Park and Linden Square renovations were completed. Improvements include new fences, trees and benches.

The Brook Street Playground plans were finalized and work was begun on the Engineering drawings.

The first phase of the Driscoll School reconstruction was completed. Plans call for the landscape and playground renovations to be started in the Summer of 1992.

The Pierce Park Playground work was completed. The existing playground equipment was renovated and new equipment installed. New swings were installed in the Tot area.

A Design Review Committee was formed to review plans and specifications for Warren (Eliot) Park.

The bank stabilization at Reservoir Park was completed.

The High School Athletic Director worked with Park Division Director, Paul Willis, to develop specifications for a new all-weather track at Harry Downes Field.

Forestry Division

Brookline has always taken great pride in its trees. The Town has a great tradition in Forestry. The Brookline Tree Planting Committee began when the Tree Warden Act was passed in 1883. Some citizens, feeling that the trees of the Town needed the best possible care, suggested that a Committee of three be formed to serve without pay. A Special Act of the Massachusetts Legislature was passed in 1885 creating a "Committee for Planting Trees", for the Town of Brookline.

Today the Tree Planting Committee continues to function with the same vigor and enthusiasm that it possessed one hundred and seven years ago.

The Committee continues to supervise selection and planting of all the Town's public trees in the parks as well as on the street. In addition, the Committee oversees the investment and disbursement of several Trust Funds dedicated to tree planting.

Mr. John Miller, Chairman, tendered his resignation leaving a long record of distinguished service. Mr. Hugh Mattison, a Town Meeting Member (Precinct 3) and Treasurer of the Brookline Greenspace Alliance was appointed. Mr. Robert Kramer was elected Chairman of the Tree Planting Committee unanimously.

Funding for tree planting for FY92 included \$9,500 from the Community Development Block Grant Committee, \$37,000 from Town Meeting and \$10,000 from the income of tree planting Trust Funds. The total, \$56,500, reflects a continuing decline in funding for tree planting. This is about 1/6 of the amount necessary to replace trees lost in an ever-aging population. By necessity the Tree Planting Committee's replacement policy continues to be on a request basis only.

The annual pruning strategy of pruning all trees on Beacon Street and 1/3 of other street trees continued with good results. All dangerous trees were afforded top priority for removal.

The greatest challenge to the Forestry Division came on August 19 when Hurricane Bob blew into Brookline. It struck in the afternoon and by the time the winds (sometimes gusting to 80 mph) subsided well over 50 street trees were on the ground as well as many large limbs. A database was developed by Dr. Edward Stashko, Conservation Administrator, to describe storm damage at over 200 locations in the Town.

The database system facilitated the Forestry Division's handling of emergency calls (over 300 were

The Division Director also met with school officials to refine landscape plans for the new Lincoln School.

It has clearly been an extremely productive year for the Park Division. The Director, Paul Willis, would like to extend to the many Park and Green Space Volunteers, a "Thank You" for all of their special efforts throughout the year.



Tree planting at Olmsted Park by the Friends of Leverett Pond. Photo by Lauren Mattison.

received in the 36 hours following the Hurricane) and helped to organize our response. We were able to prioritize our efforts according to the threat to public safety and we were able to reopen all streets quickly. The cost of the clean-up was estimated at \$500,000.

In 1991, 212 trees were planted on Brookline streets, primarily in the Beacon Street area. Species planted consisted primarily of oaks and were selected on the basis of high survivability and low maintenance. During the year 102 dead and dangerous trees were removed from public streets.

Two red maples were planted in Olmsted Park with contributions from the High Street Hill Association and Friends of Leverett Pond.

The Tree Planting Committee supported the Brookline Greenspace Alliance program of community outreach to identify trees needing replacement.

Arbor Day, April 26, 1991, was celebrated with tree plantings throughout Town. Several schools held tree planting ceremonies. The Forestry Division distributed over 500 evergreen seedlings to fourth grade students. Division Director, Paul Willis, spoke to over 100 students on the value of trees in the urban environment.

The Forestry Division, with the approval of the Tree Planting Committee, applied for the Mass Re-Leaf Grant. The grant will provide additional opportunities to plant trees in special locations Town-wide.

The Forestry Director, Paul Willis, was delighted to report to the Board of Selectmen that the Town was selected to receive the National Arbor Day Foundation Tree City Award for 1991, ending a year of dedication and commitment to Brookline's tree lined streets and parks. This is the fifth time that Brookline has received this coveted award.

Cemetery Division

The Cemetery Division continued to maintain and improve the Walnut Hills and the Old Brookline Cemeteries which total 48.5 acres. The staff provided 102 properly coordinated and dignified burials during the year. Foundations for 85 head stones were prepared at Walnut Hills.

Cemetery Trustee, Mr. David Dalton, tendered his resignation to the Board of Selectmen. The Board recognized Mr. Dalton's long service to the Cemetery Board of Trustees. Mr. Peter Hamilton Nee was appointed to fill the vacancy on the Board.

Continued effort was given to a long range landscape priority program. The first phase of the program identifying locations for new trees and shrubs was completed with the aid of donated design services.

An improved financial reporting system for all accounts was developed. The Chairman of the Board, Harrison Bridge, reviewed with the Trustees new strat-

egies for investment of income from the sale of lots and grave.

The Board of Cemetery Trustees met regularly throughout the year to sign deeds and review issues relating to the two cemeteries.

New methodologies for preservation of historic markers were reviewed. Funding for preservation of the markers is being actively pursued.

Discussion with the Engineering Division and the Water Division was held in an effort to improve the aging underground water delivery system at Walnut Hills Cemetery.

A new riding mower was purchased by the Trustees to improve the efficiency of grass cutting in between stone markers.

Several small flowering trees and perennial flowers were planted at both cemeteries to improve the appearance of the sites.

Conservation Commission

The Brookline Conservation Commission is responsible for the enforcement of local, state and federal environmental regulations to provide for public safety and the protection of natural resources. The Commission administers the Wetlands Protection Act, the Federal Flood Protection Program, the local noise by-law and other environmental laws. The Commission conducts environmental surveys and studies including technical reviews of projects involving pollution, flooding, open space management and environmental quality. The Commission manages conservation areas and easements and develops the Town's Open Space Plan. In addition, the Commission seeks and administers grants and coordinates volunteer activities to maintain public open spaces.

In March, the Conservation Commission commemorated its 25th Anniversary at an event featuring Massachusetts Attorney General, Scott Harshbarger. The Attorney General congratulated the Commission on the national award that it had received for the handicapped-accessible nature trail at the Amory Woods and noted that the Commission had acquired and improved four conservation areas and eight conservation easements using mostly grants and private funding. The Commission honored several citizens with 25th Anniversary Awards for their contribution to the Town's environment and established awards in the names of Henry T. Wiggin and Eleanor Lyman to recognize their extraordinary service to the Town.

Barbara Whiting Drew resigned from the Commission after 7 years of distinguished service and Susan Lannik was appointed by the Board of Selectmen. Betsy Shure Gross was elected to be the Chairperson of the Commission.

ENVIRONMENTAL PROTECTION WETLANDS AND FLOODPLAINS

Changes in Massachusetts wetlands regulations increased the responsibilities of the Commission for permitting and enforcement activities. New federal flood insurance procedures also expanded the Commission's role in certifying the Town for eligibility in flood protection programs.

The Commission made over 300 floodplain determinations during the year and recertified the Town with the Federal Emergency Management Agency to enable the Town's residents to take advantage of national flood insurance.

In 1991, the Commission issued permits under wetlands regulations to allow nearly five million dollars of private and public construction projects. The Commission also initiated three enforcement actions that resulted in full restoration.

ENVIRONMENTAL MITIGATION AND REMEDIATION

In cooperation with the Boston University Geology Department, the Commission completed an 18 month hydrochemical study of the Muddy River at no cost to the Town (\$50,000). This study was the first ever to document water quality for the entire length of the river over several seasons. The Commission began working with the Army Corps of Engineers on a twelve months \$250,000 study of flooding along the Muddy River. The improvement of the condition of the Muddy River continues to be a key component of the master plan for the restoration of the Olmsted and Riverway Park system.

The Commission coordinated analysis and review with state and federal environmental agencies to proceed with remediation projects at several sites including Heath School, the Muddy River and the Brookline Reservoir.

In response to neighborhood concerns, the Commission designed and conducted a mosquito control program for Griggs Park that was effective, very inexpensive and had no adverse environmental impacts.

ENVIRONMENTAL REVIEWS AND PLANNING

The Commission conducted several reviews of projects requiring state and/or local approval including Lincoln School, the Boston Gas Pipeline along the Muddy River and the MWRA Chestnut Hill facility. The Commission closely monitored a program by the MBTA to spray herbicide on its tracts throughout the Town.

The Commission represents the Town in the Federal Aviation Administration's environmental study of airplane noise resulting from takeoffs on Logan Runway 27. The Environmental Impact Study underway will result in new flight paths that will determine the future noise levels of airplane noise over the Town. During the Summer, three alternative flight paths over Brookline were selected for flight testing in the Fall. Procedural and technical problems with the testing program have delayed selection of a final alternative until sometime in 1992.

The Commission participated in the state's first aerial mapping of the Town which produced the first accurately scaled aerial maps for wetlands mapping, open space planning and a broad range of Public Works applications.

Throughout the year, the Commission worked with the Development Committee to establish criteria for successful and sustainable development opportunities. The Commission also facilitated the completion of the Action Program for the federal Urban Park and Recreation Recovery Program to maintain the Town's eligibility for funding.

Laidlaw Waste Systems awarded a grant to the Commission for the publication of a Brookline Backyard Habitat program for use by the schools to help children understand and improve their own green spaces as wildlife habitat.

CONSERVATION AREAS

Without the use of Town funds, the Commission maintains 56 acres of conservation sanctuaries by securing grants and private donations and by organiz-

ing volunteers. Citizen involvement and volunteer participation are old Brookline traditions and the Commission is very grateful to the many friends, groups, neighborhood associations and individuals that are indispensable partners in carrying out the mission of the Commission.

The Friends of Hall's Pond conducted 3 clean-up and several planting days to help maintain one of the Town's most valuable yet most vulnerable open spaces. The Brookline High School Service Club assisted in a Fall clean-up and professional tree pruning services were again donated by private sources. The Friends contracted lawn care using their own funds.

The Friends of Lost Pond helped throughout the year to clean the sanctuary and keep trails open. The Friends continued to support the production of a video by an independent producer that will highlight the seasonal changes at the Town's largest sanctuary.

At the D. Blakely Hoar Sanctuary, major repair of bridges and boardwalks was accomplished with the help of Paul Masi's science classes at the Baker School. The School uses the sanctuary as an outdoor laboratory for many of its classes.

At the Amory Woods, the Commission continued to work with neighborhood volunteers to maintain full handicapped-accessibility on the trail system. An urban reforestation effort at the sanctuary has been very successful with the aid of a donation of over 800 fir seedlings.

During the year the Commission distributed educational material, held nature walks and tours, and gave lectures to school and other community groups. The Commission was pleased to assist the Brookline Greenspace Alliance this Spring in an all day tour of the Town's public and private open space.

INTERDEPARTMENTAL/ INTERAGENCY ASSISTANCE

The Commission provided technical assistance to other agencies and Town departments on a broad variety of projects relating to pollution, flooding, open space planning, and environmental quality. Review of new state regulations included delineation of bordering vegetated wetlands and enforcement.

The Commission created a computerized data base of storm damage resulting from Hurricane Bob to facilitate an efficient clean-up effort and to provide support for federal reimbursement to the Town for storm related damages.

TRANSPORTATION

The Transportation Board meets regularly during the year to resolve traffic and parking issues, oversees the towing of vehicles and the taxi industry in the Town. The Board is comprised of six residents appointed by the Board of Selectmen for a three year term. They have exclusive regulatory control over the Town's transportation network.

The issues that have come to the Department during the year include: Redesign of traffic signals along Route 9 from Warren Street through Reservoir Road. The State recently agreed to rebuild these signals using the federally funded Urban Systems Program to improve signals visibility, reliability and to reduce the accidents at each location. In addition, until a design for the intersection of Chestnut Hill Avenue and Route 9 is agreed upon by the State, Federal Highway Administration (FHWA) and the Town, the State DPW will rebuild the signals in place, in an effort to reduce the conflicts at that location.

The Urban System Project for Brookline Avenue and Washington Street was the subject of a public meeting on December 11, 1991. That project would be the final phase of the Brookline Village Signals Improvement Program, which has seen the rebuilding of the intersections from Harvard and Kent Street through Washington Street and High Street. It is expected that this project will begin in the fall of 1992.

The Transportation Department prepared requests for proposals for the new traffic signals at Cypress Street and Walnut Street in conjunction with the construction of the new Lincoln School. The firm of Bruce Campbell and Associates was chosen by a Selection Committee, and their primary report was expected the beginning of 1992. The Department worked closely with the Lincoln School Transition Committee, to facilitate the move from the Hedge Road Site to the Walnut Street Primary School, in anticipation of the new school construction.

The Hammond Street Bridge, a vital link in the regional transportation network, closed in November 1989, and was finally opened early this year. The department being in close contact with the City of Newton officials and Mass DPW Engineers, and legislative representatives insured the opening of that bridge.

The Department also worked closely with Clinton Road residents, concerned about the proposed Mass Water Resources Authority (MWRA) proposed rebuilding of the Chestnut Hill Pumping Station. That proposal called for the construction of the massive parking lot, the relocation of a pipe storage yard and its included construction vehicles, and over 200 employees, which would be reassigned to the Chestnut Hill site. The MWRA has recently modified their proposal to a much

more modest operational change, that would incorporate a computer operations center and the siting of technical personnel.

The Department also worked with the Planning Department and the Development Committee on their proposal to develop certain sites throughout the Town. It is expected that the Development Committee will submit for the Fall Town Meeting, a change in the Zoning Bylaw, that will require a traffic impact analysis modeled after other cities and towns. That would be a useful tool for the town and a necessity for a developer to improve a parcel of property. The Mass Turnpike Authority conducted a series of hearings on their proposal to look at possible Air Rights Improvements along their right of way from the Boston University Bridge through Harrison Avenue. The Authority has presented a plan showing possible development in the Essex Street through St. Mary's Street area of Brookline. Those proposals will be the subject of increased discussions, as the plan is developed.

Designs were prepared for the installation of mast arms mounted traffic signals at four locations approved by the 1991 Town Meeting. Construction is expected to start in April 1992, and completed shortly thereafter. These overhead signals will greatly improve the signal visibility, and will reduce the high number of accidents presently experienced at these locations. School zone flashing signals were installed this summer on Harvard Street at the Devotion School.

The towing contract, once an annual procedure for the Transportation Board to review and administer, has now been changed to a two year process. Fries towing of Hano Street in Boston was awarded the contract.

Pedestrian safety has been kept in the forefront with the "Adopt-A-Barrel" Program. The ubiquitous orange barrels purchased by residents and civic groups are a constant reminder to motorists of the pedestrian. The Department also worked with the MDC and Civic Groups to make Putterham Circle pedestrian friendly.

The Taxi Rules and Regulations were rewritten and adopted by the Board on March 10, 1991. They were last revised in 1979 after being written in 1971. The Lease Agreement that is used by taxi company owners and their drivers was revised in 1991. In addition, 166 taxi or limousine licenses were reviewed and issued by the Transportation Board.

By far, the most significant parking issue to come before the Transportation Board in, the past year, has been residents demand to modify the two hour parking issue. The Transportation Board appointed a Subcommittee to review citizens complaints, procedures and policies in place and other communities, and to formulate recommendations for the Transportation Board to adopt. It is expected that those

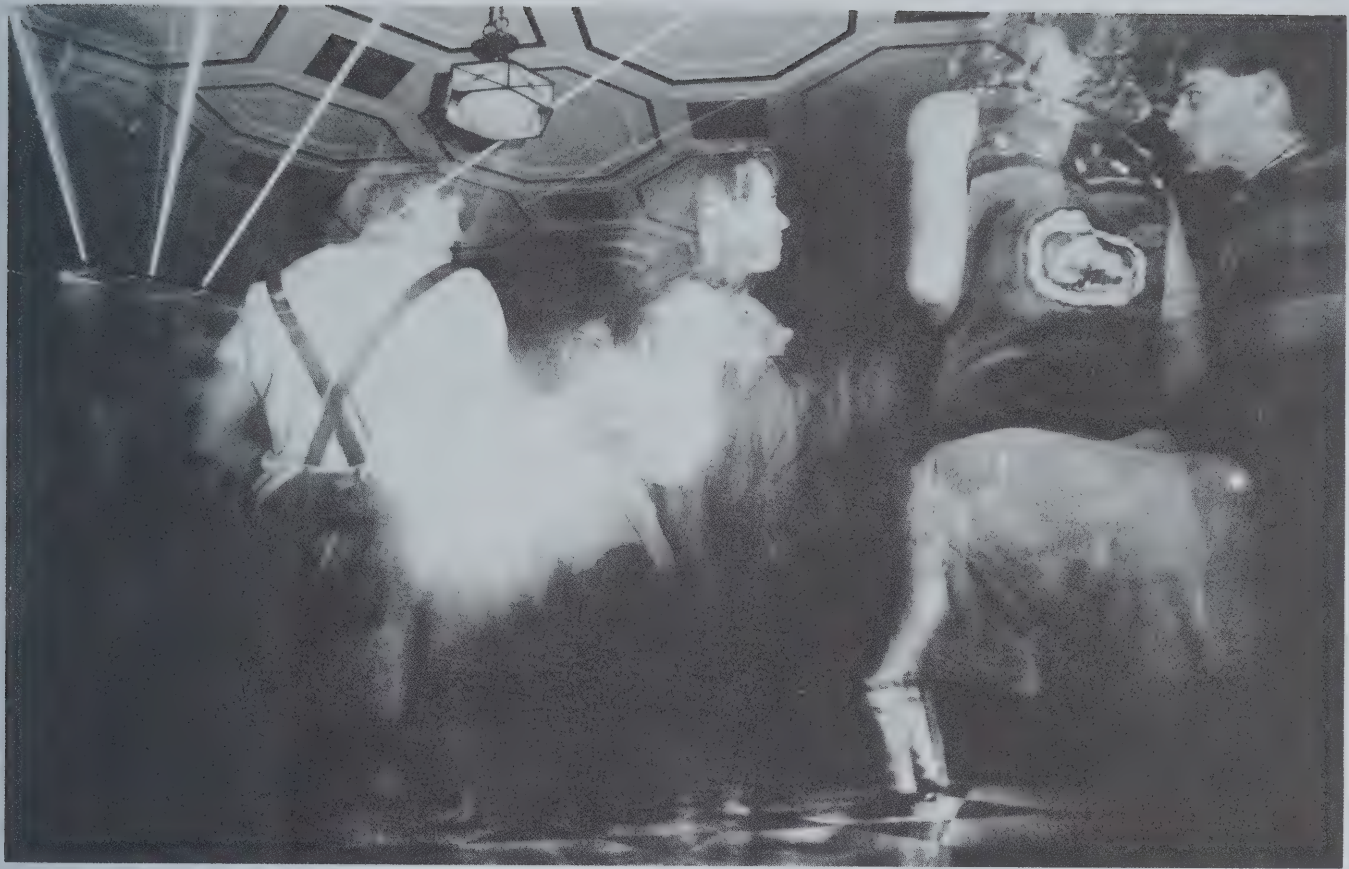
changes will be made in the spring of 1992.

The Department administers 256 residential and 37 guest overnight parking spaces in 8 parking lots. This program affords residents an opportunity to be assured of long-term overnight parking, and also sets aside spaces for their guests to use on a nightly basis.

The Department, which provides support for the Transportation Board, assembled, analyzed data and

prepared reports for 60 issues that were discussed by the Transportation Board at 15 public meetings. In addition, the Department has compiled 51 traffic counts at various locations.

The Director serves as liaison to the Massachusetts Department of Public Works, the MBTA, and the JRTC. The Director is a member of the Service Subcommittee of the MBTA Advisory Board.



Students enjoy the first ever all-night After-The-Prom party.

RECREATION DEPARTMENT

Introduction

Teams of individuals who work toward common goals generally produce results that are prevalent within high quality organizations. The Brookline Park and Recreation Commission, the Board of Selectmen, other political boards, the press, hundreds of volunteers, the professional staff, and the people who signed on as recreation activists, can take all the credit for the variety of successful endeavors that became the record of achievements during 1991.

Building A Base of Support

One goal that epitomized Brookline Recreation's "Catch the Spirit" Campaign in 1991, was to plan and deliver the first ever townwide celebration of the senior class that took place in the form of the "All Night After-the-Prom Party." The mission of one hundred and eighty eight parent, student, town, business, and clergy volunteer leaders was to provide a safe substance free alternative for prom night. Over five hundred and thirty five seniors and their guests attended (more than attended the prom) and they expressed

their feeling that this event was a resounding success. Over \$20,253 was privately fundraised. The central attraction was a ten thousand dollar laser show put on by the same firm that has performed at National Football League Super Bowls and at the International Olympics. Dozens of party stations including caricaturists, photo i.d. buttons, carnival games, a bar serving non-alcoholic drinks, fortune telling booths, a massive dance floor and M.T.V. video screen, free t-shirts, door prizes including a T.V., and other surprises rounded out the twelve midnight to six a.m. "Tropical Beach Party" theme.

Boston University graciously provided the site for the party and the Board of Selectmen and School Committee served breakfast to each senior as the party concluded in the wee hours of the morning.

Responsiveness

The Park and Recreation Commission voted a moratorium on new program additions during 1991 with the exception of the few proposals that were submitted within the first three months of the year. This action was an effort on the staff's part to quality control the one

hundred and eighty four new services added during the previous two years. Each activity for 1991 was planned and delivered using a standard "Program Planning Process" and special attention was paid to the needs, wants, and desires of the participants at each activity. A continuing evaluation process for each program has now become part of the standing orders and operation procedures.

Even though \$201,701 was cut from the department's \$1,460,745 annual operating budget during the past two years, the quantity and quality of services has improved. These financial considerations coupled with an annual growth in revenues of \$300,000 is projected to save Brookline taxpayers \$5,000,000 in real estate taxes over the next ten years. The current \$1,258,044 budget is supported by \$930,400 in user fees. Total tax support for all Recreation programs includes \$327,644 and the department is currently 75% self supporting.

The Commission and its professional staff began a concerted effort to secure feedback and to respond to their clients within twenty four hours of receiving a phone call and within forty eight hours by letter. This type of responsiveness was readily evident when the pool fees and schedules were readjusted in record time after public feedback and concern was listened to. A special sensitivity to those individuals who cannot afford to pay was also emphasized.

Golf Course Master Plan Provides Systematic Approach

The yeoman like work produced by Putterham's volunteer "Greens Committee" and the volunteer "Long Range Planning Committee" began to produce results during 1991. The Golf Course Master Plan was prepared for the Park and Recreation Commission and the Board of Selectmen by the Halvorson Company of Boston, Massachusetts. Subcontractors on the project team included the renovated golf course architects Cornish and Silva, the LEA group, Eastern Irrigation Consultants, and the principal in charge, Craig C. Halvorson, a Brookline resident.

The plan focused on the following five elements:

- Tee, fairway, and green improvements
- Drainage
- Use of on-site water retention for irrigation
- Construction of a golf cart path system
- Construction of a practice fairway

Beginning in the spring of 1992, the Recreation Department will begin to implement the Master Plan. There will be three phases to this project. Phase one will include a construction contract in the amount of \$65,000. This contract will be spent on starting the tees and greens improvements.

Phase two will be funded by an initial bond issue. The town meeting in May 92, will be asked to consider

authorizing a \$650,000 bond, paid for entirely by the golf course enterprise account. This construction contract will complete most of the drainage work, particularly the construction of water storage facilities and channel improvements, as well as performing the conversion of the irrigation system from a municipal source to an on-site source. It is anticipated that phase three will proceed in a similar fashion to phase two. The cost estimates for the entire scope of the work will range from \$1,655,000 to \$2,470,000. All of these improvements will be paid for exclusively through the golf course enterprise account and will not impact the taxpayers.

The commission also retained the services of Economics Research Assoc., to prepare financials to demonstrate the impact of the proposed Master Plan improvements on the operating performance of Putterham Meadows Golf Course. It is hoped that these reports will be available sometime in mid 1992.



Boston Celtic Legend Johnny Most and his Brookline fans at the Sportsmen's Breakfast.

People Power

The most important elements of all organizations are its people. Special thanks and kudos go out to the hundreds of volunteers who assisted the commission this past year. The Commission would be remiss if it did not also highlight a special word of thanks to the parents of the youth basketball program and the recreation swim team for their tireless commitment to the youth in those programs and to those golden age volunteers who have come forward in a pro-active manner helping in any way they can for any age program. The assistance of every Town Department in Brookline has been and will continue to be greatly appreciated. The Commission also is especially grateful to all those individuals involved in painting the pool interior walls and to artists Pat Kirrane and Lloyd Lovering for creating the life size dolphin.

Congratulations are also in order to Dr. Matthew J. Pantera, our Director who was chosen as "Brookline's 1991 Citizen of the Year."

Collaboration

The Park and Recreation Commission and its staff were very responsive to the needs of other agencies and their related endeavors. The commission assisted in the "Yellow Ribbon" parade and Celebration Committee that honored our local Persian Gulf Veterans and past Veterans of previous times. On Labor Day, in conjunction with Doug Rodman, the annual golf tournament to benefit the Boston Ronald McDonald House raised over \$12,000. The department also played an integral role on the "Youth at Risk" task force and responded immediately to some of this task force's recommendations by adding extra dances and rejuvenating the popular Friday night bus runs for teens to the recreation programs and facilities like twenty years ago. The Brookline Community Fund graciously funded this pilot program and from the initial attendance figures we are sure this is money well spent.

The cooperative arrangement with Boston University for the use of their rink was extended another year in exchange for their use of the Putterham golf course. A similar agreement was extended to Northeastern University so that the high school track team could utilize the university running facility. Given the scarcity of physical and financial resources, it was evident that the department's "Catch the Spirit" campaign is actually catching on.

Planning

In addition to the master and marketing plans completed in 91, the commission retained the services of HMFH Architects of Cambridge, Massachusetts to study the potential design considerations for the construction or reconstruction of a community center for Brookline. Town leaders believe that a community center is the pivotal project for leisure services heading into the next century. The Warren Recreation Center on Eliot Street was evaluated and the commission anticipates that they will be able to conclude the evaluation of alternative locations sometime in 1992.

The primary function of a community center would be to serve as a base of operations for programs that address children's needs. The center could also act as



Enjoy a swim at the Brookline Recreation Department pool on Tappan Street.

a hub of activity for both passive and active programs. Key elements that the commission is researching include a music component, food, educational explorations, after school homework centers, game rooms, sports, theatre, birthday party rentals, and workshops.

Staff Development

The full-time recreation staff has responded magnificently to the challenges brought about by the magnitude of changes implemented in the last two years. The esprit de corps within these individuals is readily visible and it is apparent that they have been empowered to listen and respond to the clients they serve. The Park and Recreation Commission recommended that several training programs be offered to the staff in assisting them during this transitional period. Workshops that included computer, management, and customer service training were arranged and delivered. A commitment to continue training will remain a high priority in 1992.

Commission Activities

The Commission members themselves were extremely busy in 1991. Design reviews and construction for Brook Street, the Warren Playground, Driscoll, the two Lindens and the completion and rededication of the \$1,000,000 rehab of Larz Anderson Park were all finalized. All types of sound solutions to difficult problems were produced and attention to details, through active listening, insured that the little things were never overlooked.

Working Together

The Park and Recreation Commission is concerned with meeting appropriate community based needs that are cost efficient and within the reach of the overall community base, while providing the highest level of participant satisfaction. Safety and quality are paramount. The achievements of

1991, are a result of numerous constituencies working together. The Commission is grateful for each of the talented individuals who joined the Brookline Recreation family, and for the work Satoko Miyoshi from Japan completed as she studied as an intern from Boston University while here in the United States completing a Masters Degree in Leisure Studies.

PUBLIC SCHOOLS

The Schools and the Students

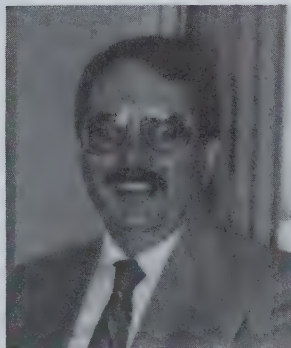
Eight K-8 elementary schools feed into Brookline High School. As of December 31, 1991 there were 5692 students enrolled in the Brookline Public Schools in grades kindergarten through twelve; 3926 in the elementary schools and 1766 at Brookline High School. Some 525 of these students require help with their English, either in the English as a Second Language Program (ESL) or in a Transitional Bilingual Education (TBE) program. These students represent 32 language groups, with Hebrew, Chinese, Japanese, Russian and Spanish accounting for over 75% of these students. Of the total school-age population, 27% of the students are from homes where English is not the first language. The non-white population of the school is 29%; 13% Asian, 11% African American, and 5% Hispanic. The 1983 Senior Class gift was a set of flags, one for each nation represented by Brookline High School students. There were sixty flags.

Today we teach students with a wider range of needs, yet our students continue to be academically successful: a higher percentage of Brookline High School graduates go on to 4 year colleges than 15 years ago; College Board scores have increased over the past five years; and Brookline's scores on state curriculum assessment tests in mathematics, science, social studies, and reading are dramatically higher than the state average and considerably higher than communities similar to Brookline.

The Staff

Brookline employs more than 500 teachers, counselors, and administrators in its schools. The administrative staff includes three Assistant Superintendents, a Director of Personnel, eight elementary Principals, a High School Headmaster and Assistant Headmaster, Curriculum Coordinators and Supervisors of the Libraries and Adult and Community Education Program. The activities of the professional staff are supported by approximately 200 civil service personnel.

In September, the Brookline Public Schools welcomed 31 new staff members. The new staff represented a broad range of experience, education and background. This year, Mr. William Sullivan assumed



William Sullivan

the position of Assistant Superintendent for Administration and Finance. Mr. Sullivan's most recent experience was in the Needham Public Schools where he was Administrator of Business Services.

The New Lincoln School

Planning and activities are on schedule for the construction of the new Lincoln School on Hedge Road on the site of the present Lincoln primary building. The new school will serve 450 K-8 students in a two and three story structure encompassing some eighty-eight thousand square feet. In addition to providing modern classrooms at all grade levels, the school will include specially designed instructional rooms for Science, Art, Music, Industrial Arts, and Computer Education. The building will also have several facilities that will serve as community resources including a 250 seat auditorium for theater productions and assemblies, a gymnasium with spectator seating, a state of the art library, a multi-purpose function room, and a full-service kitchen. The historic and beautiful carriage house presently in use on the site, will be relocated, modernized, and incorporated into the new school to serve as its cafeteria. Student support services offices and instructional support classrooms including learning centers, remedial education areas, resource rooms, and student activity areas are integrated throughout the school to provide ready access for students needing individualized instruction or special services. Other classrooms will be provided for additional programs including Extended Day, Transition to Kindergarten, Lincoln Early Education Project, and Adult Education programs.

The present Hedge Road will be closed and the new Lincoln located over portions of the road. Two large circles located on both the east and west sides of the building and approached from either end of Hedge Road will provide pedestrian and vehicular access to the school. Additional pedestrian access will be from Walnut Street and Kennard Road. The new facilities will be fully accessible for the physically handicapped.

For outdoor recreation and physical education there will be two tot lot areas, a basketball court, and an upgraded playing field. The outdoor construction is designed to preserve the natural beauty and landscape of the site. The historic Kennard House will be preserved and will remain on site but will not be utilized by the Lincoln School. Parking for approximately 70 cars will be provided on site. The architect for the Lincoln School is Graham Gund Associates Inc. of Cambridge. Ground breaking for the Lincoln School is scheduled for June 3, 1992. School will open for September, 1993. Interim accommodations for Lincoln Primary School students will be made at Lincoln Upper School.



New Lincoln School.

Capital Improvements

A Capital Improvements Plan, to be carried out over the next six fiscal years, has been approved by the School Committee and submitted to the Town Administrator. The Plan includes safety improvements and replacement and renovation of school facilities.

- Brookline High School (\$9,825,000) for general renovations of the building, replacement of windows, and upgrading of the fire alarm system.
- Heath School (\$1,605,000) for replacement of prefabricated classrooms.
- Runkle School (\$295,000) for roof replacement.
- Lawrence School (\$505,000) for roof and window replacement.
- Baker School (\$200,000) for window replacement
- Pierce School (\$105,000) for replacement of gutters and downspouts.

In Fiscal Year 1993 at Brookline High School, windows will be replaced, the fire alarm system upgraded and a renovation feasibility study will be conducted. Elementary capital improvements in FY 93 include Heath School's feasibility study to analyze the methods to replace the prefabricated classrooms, Runkle School's roof replacement, and the plans developed for roof replacement at Lawrence School.

Brookline High School Sesquicentennial Celebration

Brookline High School's Sesquicentennial Anniversary Celebration will take place throughout 1992-93. Mike Wallace, '35, will serve as honorary chairman for the major events.

The celebration of the 150th anniversary of the high school will commence with a celebration of Founder's Day on June 14, 1992. The day-long festival highlights the accomplishments of the school's students, faculty, alumni and staff, as well as the town's contributions. Beginning at noon, there will be tours of the high school, with students in each department presenting visitors with information on the curriculum and classroom activities. Booths will be set up by high school and community groups which will provide music, entertainment, dramatic presentations, and refreshments. The Flag Day celebration will be held on Cypress Field. There will be displays of athletic trophies, awards, and other memorabilia in the gymnasium and hospitality suites will be set up by graduating classes. All of the events for Founder's Day are free including a presentation

in the Roberts-Dubbs Auditorium which will feature presentations by the theatre, music, and dance departments, featuring Alan Rachins, '60, conducting a dramatic presentation with high school students. A reception with Mike Wallace, which includes a parade of classes, will conclude the events at Brookline High School.

Later in June, the Alumni Association will be hosting a golf tournament at Putterham Meadows.

A three-day event is planned for 1993 with symposia hosted by notable alumni from a variety of fields. A formal dinner and reception and picnic are also being planned for 1993. In conjunction with the sesquicentennial, Dr. Bertram Holland, former Headmaster and teacher, will publish a history of Brookline High School.

All events will be hosted by the Brookline High School Alumni Association and Brookline High School staff and representatives from the community. Bacon-Concannon Associates is assisting in publicity, planning, and fundraising activities.

Program

Africa and the World: Perspectives and Perceptions

The Brookline Public Schools, in collaboration with the African Studies Center at Boston University, is conducting a three year program funded by the National Endowment for the Humanities. The four-week summer program will introduce Brookline staff and teachers from other communities to Africa's rich and complex history. Activities will include general lectures, discussion groups, and curriculum development activities.

The program is under the direction of Ms. Ann Barysh, Pierce School and Ms. Barbara Brown, African Studies Center, Boston University.

Project TIE: Technology Integrated Education

This project is a three-year grant funded by the Brookline Foundation through a grant from the Bank of Boston. The Technology Advisory Board of Project TIE, which includes school staff, parents, and members of the community, is assessing the status and usage of technology in the schools. The Board will develop recommendations for the Superintendent on how to bring the thoughtful use of technology into our educational activities.

In the summer of 1992, Project TIE will fund a Technology Institute which will offer Brookline staff training in using technology and ideas on how to support and strengthen their classroom activities with technology. The institute will be conducted by Jane Manzelli, K-12 Curriculum Coordinator for Computer Science.

Brookline Adult and Community Education Program

The Brookline Public Schools' Adult and Community Education Program, the largest non-credit public education program in Massachusetts, has expanded the concept of learning throughout the Brookline community and beyond.

Offering a curriculum of over 400 courses in addition to special and on-going civic projects during the fall, winter, and spring, the program has grown to over 16,000 enrollments. The program provides courses for families with preschool-age children (at the Brookline Early Childhood Resource Center) school children, introductory language training for new residents, and senior citizens.

A broad menu of adult courses which reflect community interest in global affairs such as Chinese, Japanese, Russian, French, Spanish, Arabic, and world affairs, global investing and ethnic music, dance and cooking are offered regularly. Courses which focus on issues of philosophical and spiritual awareness and reflection also respond to active community interest.

Each term, regular program offerings include humanities, music, dance, exercise, arts, business, and investment on varying levels. The highly qualified instructors are drawn from Brookline and neighboring towns, and include artists, entrepreneurs, skilled craftspeople and professional educators.

In 1989-90 the Program was honored by the Massachusetts Association for Adult and Continuing Education by naming Brookline Adult & Community Education Program Director, Linda Larson, the Massachusetts Adult Educator of the Year. Also the Brookline Chamber of Commerce gave special recognition to the Brookline Adult & Community Education Program for its service to the community and for its administrative success as a self-supporting program in a public context.

Throughout the year, the Brookline Adult & Community Education Program sponsors a number of special events: such as the Issues in Social Justice Series and Evenings with Distinguished Persons. The Brookline Adult & Community Education Program also presents musical events and concerts. In celebration of Black History Month, the third annual Gospel Jubilee, held at the First Presbyterian Church in Brookline, featured four outstanding gospel groups from the Greater Metropolitan area.

Ongoing co-sponsored courses with various town agencies, such as the Council on Aging, Brookline Community Mental Health, the League of Women Voters, and the Brookline Public Library continue to be mainstays of the Program. Over this past year, BA&CEP has made continued progress in reaching out to the handicapped, most notably with computer, cooking, and GED courses for the hearing impaired community.

With an initial grant from the Brookline Community Fund and generous donations from the Brookline Historical Society and Chobee Hoy; and in cooperation with and co-sponsored by the Brookline Historical Society and the Historical Commission, the Brookline Adult & Community Education Program has organized and is coordinating the Brookline Archive of Living History. The goal of the project is the creation of an ongoing, public "living" archive of Brookline history, available for use by the people of Brookline. The materials to be developed in this project will be collected, assembled, and catalogued in the Brookline Room of the main branch of the Public Library. Jean Kramer, BA&CEP teacher, former chair of the Brookline Historical Society and author of *Brookline Massachusetts, A Pictorial History* was appointed curator of the Brookline Archive of Living History.

This year, members of Telling Your Story: Senior Seminar in Autobiographical Writing, a Brookline Adult

& Community Education Program course for older citizens co-funded by the Council on Aging, saw the publication of their work in a second volume published by BA&CEP titled *At the Center of a Life*. Volume 2, along with photographs and video tapes, was presented to the Brookline Public Library for public circulation and viewing. Copies of the book are available from the Brookline Adult & Community Education Program at \$10 each.

Through its proud tradition of public schooling, the "business" of Brookline has always been education. The Brookline Adult & Community Education Program has built on this tradition, expanding the concept of public, community education to serve the many different constituencies which make up the Brookline community. Our goal is to continue to bring the community together in its essential work—educating for the improvement of the quality of life for all its members.

LIBRARY

The library's Board of Trustees saw 1991 as a year of growth and modernization of library service to Brookline's citizens. Circulation of library materials was at an all-time high, and a major component of the library's long-range automation plan—the online public access catalog—was introduced.

Despite the unprecedented use of the library by Brookline's citizens, budget cuts forced the Trustees to cut back on the number of days that the two branch libraries were open. Although the Trustees are committed to maintaining branch services, current fiscal projections do not indicate an early restoration of the hours that were lost in 1991.

New Technologies

Building on the successful introduction of the library's computer-based circulation system in 1990, the library this year installed fifteen computer terminals at the main library and both branches for the general public to use in conjunction with the traditional card catalog to see what books and recordings the library owns.

This on-line, public access catalog (OPAC) can do everything the library's card catalogs did, and adds some special features:

- author, title and subject access to more than 750,000 titles available at the public libraries of Boston, Brookline, Cambridge, Chelsea, Lexington, Newton and Malden;
- information about which books are in circulation and when they are due back at the library; and
- the ability to reserve an unavailable item so that when it is returned to the library the computer will automatically print a notice to the person waiting for it.

Enhancements planned for the future include keyword searching, dial-in access from home, office or school computers, and adding other databases that can be searched on the library's terminals.

Putterham Branch

The Putterham Civic Association established a new trust fund, the income of which will be used to benefit the Putterham branch library.

Albert Gerte, president of the Association, presented a check to the Trustees at their June meeting and requested that it support the branch's non-fiction book collection.

Putterham also benefited in 1991 from the generosity of the Friends of the Library who purchased new shelving for the branch's Large Print Collection. The location of the shelving in the center of the library has made the collection more accessible to seniors, and has increased the use of the collection.



Putterham Civic Association President Albert Gerte presenting check to Irene Probst, Chair of the Library's Board of Trustees.

Coolidge Corner

The Coolidge Corner Branch continued to serve its diverse community with a blend of programs and services focused directly on the needs of that community.

Children's story hours, senior film programs, volunteer income tax assistance, and collections in both Russian and Chinese language materials—all of these, and more, were part of the branch's 1991 program of service.

In 1991 the branch was awarded a federal Library Services and Construction Act (LSCA) grant, funded through the Massachusetts Board of Library Commissioners, to develop a collection of English-as-a-Second-Language (ESL) materials. This \$10,000 K[no]w English grant (the third LSCA grant awarded to the branch in the last five years!) will enable the branch to add hundreds of ESL titles to its fledgling collection of such materials, and present a series of programs focusing on the survival skills that are so important to the library's newcomer patrons.



Artist Linda Lichtman, shown here in her studio, designed, fabricated and installed a stained glass window for the Coolidge Corner Branch Library.

In September, the stained glass window, "Tree of Knowledge, Tree of Light," by nationally-known stained glass artist Linda Lichtman, was officially dedicated. Funded by an Arts Lottery grant through the Brookline Council for the Arts and Humanities, the window, with its bold graphic elements, strikingly complements the library's brick and book-lined interior and is an outstanding example of the public art concept.

The North Brookline Neighborhood Association, with the help of a matching grant from the Brookline Greenspace Alliance and the expertise of the Parks and Forestry staff, replanted the front grounds of the branch with evergreen shrubs and myrtle. The branch's interior garden also underwent a full-scale renovation in 1991. Said branch supervisor Jerry Cirillo on looking back at the past years work "May all our plantings thrive!"

Government Documents

The library was designated by Congress in 1925 to serve as a depository library. Since that time the library has accumulated a wealth of federal publications, including runs of older material. Every few years the U. S. Government Printing Office sends an inspector to evaluate how the library is meeting its obligations.

The October 1991 evaluation rated collection development as "good", bibliographic control as "excellent", and public service as "excellent...the library is well-known throughout the area as an excellent public service center." Loss of reference staff led to a "satis-

factory" rating in human resources, and lack of space for collection growth caused our physical facilities also to be rated "satisfactory."

Brookline Room

Deborah Abraham, Brookline Head Reference Librarian, acquired a unique archive chronicling the history of a Brookline neighborhood over the last half century for the library's Brookline Room.

The new collection includes the records of a neighborhood association, Chestnut Hill Village Associates, Inc., along with correspondence, maps, photographs and videos.

This local history project grew out of the fiftieth anniversary of Craftsland Road, one of the newest single family neighborhoods in the Town. "We found records—some of them damp and moldy—scattered in basements and attics along the street," said Bente Fortier, who got the project going. "At first, there were major gaps, but when word got around, additional records mysteriously appeared."

The papers document collective grief over the loss of a young father whose destroyer was torpedoed in World War II, protest against the construction of an incinerator, and numerous other insights into life in a Brookline neighborhood from its beginnings in 1938. The Friends of Lost Pond have added their records to the collection, and so has the Red Maple Association, which was formed to contain development located to the North of Craftsland.

1989 marked the 50th anniversary of the street and residents held a reunion party attended by former residents, some who came from as far away as North Carolina. The street was closed and the day was marked by tours of Lost Pond, open houses, games for the children and a buffet dinner. "It really brought us together as a neighborhood said Honor McClellan, President of C.H.V.A."

The day was recorded on video, and a history of the neighborhood was compiled by Fortier and Terry Anne Vigil with illustrations by Marian Lazar.

Fortier, Vigil, Lazar and Janice Kahn-Edinburg worked for nearly a year to organize the index records and papers and to copy deteriorating originals onto acid-free paper. These materials and wealth of other memorabilia can be found in the Brookline Room in the main library.

Ms Abraham hopes that other neighborhood groups will organize and preserve their papers in similar fashion. She said, "this is a model of cooperation. The library is a natural, central repository for local history and we invite other community groups to initiate projects like this."



Deborah Abraham, Brookline Library's Reference Department Head.

Library/Book Fellow

Ms Abraham was one of eleven individuals selected to represent the American Library Association (ALA) and U. S. librarianship as a Library Fellow for 1991/1992. The joint program of ALA and the United States Information Agency (USIA) places U. S. library and publishing professionals in institutions overseas for up to one year.

Her assignment was to assist the Indian Institute of Management in Calcutta, India to automate its technical services operations, including acquisitions, cataloging and bibliographic control. She also assisted with the development and implementation of an in-country networking system.

PLANNING AND DEVELOPMENT

Organization and Function

The Planning Board is a five member citizen committee appointed by the Board of Selectmen to serve in an advisory capacity on town planning and community development issues. Jerome Kampler was appointed to the Board in 1991, replacing Michael Cutler who had served a five-year term. Herbert Shivek continued as chairman, as did Bruce Hamblin as clerk. Robert DeVries represented the Board on the Olmsted/Riverway Restoration Project Advisory Committee and on the Project Senior Center Advisory Committee. Dixon Bain continued to represent the Planning Board on the Housing Advisory Board.

The Planning Department serves as staff to both the Planning Board and the Board of Selectmen. The Department, with six full-time professional planners plus the Housing Rehabilitation Office, is administered by Planning Director Jay Woodward, who is appointed annually by the Board of Selectmen. Clerical support is provided by Senior Secretary Linda Hickey and CD/Rehab Secretary Derick Yung.

Jay Woodward continued as Brookline's representative on the Metropolitan Area Planning Council, serving on the Council's Executive Committee. He also continued to serve on the Massachusetts Environmental Affairs Secretary's Technical Advisory Committee on the Statewide Comprehensive Outdoor Recreation Plan.

Zoning and Development Review

Building activity in 1991 was a reflection of the slow economy. The number of Board of Appeals cases reviewed by the Planning Board and Department numbered 55 compared to 65 last year. However, sign, awning and facade design review cases were on the rise, climbing to 81, thereby keeping the year's total caseload at 136, approximately the same as last year's 135. Cases requiring design review were handled by Senior Planner Ty Zeigler, while Board of Appeals cases were handled by Senior Planner James White and Planner Polly Selkoe.

Significant development proposals reviewed by the Planning Board and approved by the Board of Appeals included a new Lincoln Elementary School at 19 Kennard Road, self-service pumps and a new canopy at the Texaco station at 845 Boylston Street, an addition at 40 Gardner Road with extensive site improvements, and an extra dwelling unit at 757 Washington Street, allowing the restoration of this architecturally significant Victorian style residence. A major development proposal at 93-99 Harvard Street (the Longwood



Washington Street—conversion and restoration.

Buick site) to construct a large drug store was extensively reviewed by the Board and is scheduled for the Board of Appeals in 1992. Also initiated, but not completed, was a public hearing for the first Brookline subdivision in thirteen years for the creation of four lots at 57 Reservoir Lane.

Design review of new awnings and signs were required in most of the retail districts, reflecting the higher turnover of businesses. Especially attractive were awnings for Café Nicholas and Metro-Cat at



New signs on Commonwealth Avenue.



Amory Street awning signs.

Washington Square, facade and signs for The GAP, and signs for Fleet Bank branches at Coolidge Corner, Brookline Village, Washington Square and Chestnut Hill. Other attractive signs reviewed were submitted by the Coffee Bar in the Village, the stores at the Putterham Circle Shopping Center, and new signs at Cafe Lampara, Health Works and Commonwealth Discount BookMart on Commonwealth Avenue. New awnings and improvements to the commercial building at 163-175 Amory Street have brought a pleasant change to the street.

Development Study

The Planning Department also serves as staff to the Development Committee, which was appointed by the Selectmen to explore ways to encourage growth in the Town in order to increase tax revenue. Planner Polly Selkoe provides technical information to the Committee and the consultant firm; schedules, provides notice and records minutes of all committee meetings, sub-committee meetings, and neighborhood task force meetings; and responds to inquiries from the general public about the status of the Development Committee work. Additionally, she monitors the contract with the consultant, assuring that goals and time deadlines are met as required. In 1991, the Development Committee held over 30 public meetings and summarized the first phase of its development study in a 20 page report, which was distributed to Town boards and interested citizens.

Community Development Block Grant Program

With the scarcity of resources available to the town, the Community Development Block Grant Program has continued to be a critical resource. Ninety-two percent of the FY 1991 block grant provided benefits to low and moderate income families in the Town. With an appropriation of almost \$1.2 million, a total of 24 programs and activities benefitted. CD Administrator Gail Lewis supervised the administration of the block grant while providing assistance to the Council for



Newly renovated Linden Park.

Planning and Renewal CD Committee, the Town's advisory citizen group co-chaired by Marian Parker and Sidney Weinberg. The CPR CD Committee, faced with an increasing level of requests, continued to exercise its prudent judgment to produce a balanced and effective set of program recommendations.

Design consultant John Furlong and Senior Planner Ty Zeigler continued to work with the Engineering Division on design plans for CD-eligible parks, including Brook Street and Robinson Playgrounds. Contracts were developed for additional work at Lawton and Coolidge Playgrounds. Construction was completed at Pierce Playground, Linden Park and Linden Square. Design work on the Olmsted system, Warren Playground, Driscoll Playground, Griggs Park and Knyvet Square continues.

Mr. Furlong and Mrs. Zeigler, with the cooperation of several department heads, completed the Town's Urban Park and Recreation Recovery Action Program required to make the Town eligible for federal funding through this program.

Housing Rehabilitation Programs

The Housing Rehabilitation Office has continued to provide low interest loans, rebates, and grants to very-low and low income property owners and their tenants throughout the Town. Program Coordinator Bruce

Genest has managed a wide variety of programs, including locally allocated CDBG funds, to provide financial assistance to eligible applicants. Armand Cajigal continues as the program's Rehabilitation Specialist, working directly with applicants and contractors.

The Revolving Loan Fund provided financial assistance to complete thirteen properties (26 units) through this office in 1991, with total public/private investment exceeding \$250,000. In addition, six households (16 units) were funded with low interest loans and began construction. These loans totaled \$148,000, leveraging \$50,000 of private funding.

The Rental Rehabilitation Program (RRP) completed one project and provided \$34,500 in assistance. Three more projects were funded and are under construction with RRP funds totaling \$83,200. For the following fiscal year, the RRP was awarded an additional \$35,000 in funds.

Housing Planning

Housing planning has become a more significant function for the Planning Department because of two recent programs. First, the new National Affordable Housing Act (NAHA) mandates the preparation of a Comprehensive Housing Affordability Strategy (CHAS) in order to obtain Federal funds for housing programs. To be eligible for Federal HOME funds, Brookline has formed a consortium with Newton, Waltham, and



Participant in the Housing Rehabilitation Program.

Watertown. Senior Planner Robert Leigh has been in charge of the CHAS preparation, including coordination with the Housing Advisory Board, and the formation of the consortium.

The second major new program is the review of the affordable unit set-aside applications authorized by recent amendments to the Rent Control By-law. These applications must be reviewed concurrently by the Housing Advisory Board (HAB) and the Planning Department prior to contracts being submitted by the Rent Control Board to the Board of Selectmen for signing. Senior Planner Leigh also handles this function and serves as staff for the HAB on other issues as well.

Capital Improvements Program and Technical Services

The Planning Board has continued the Capital Improvements Program process, reviewing proposed capital expenditures of Town departments and evaluating them in terms of priorities, fiscal impact, and relationship to the Comprehensive Plan. The Board has worked closely with the Town Administrator who now includes the Capital Improvements Program within his annual Financial Plan which he submits to the Board of Selectmen.

As in previous years, the Planning Department has provided technical and design services to many Town agencies, citizen groups, and individuals. Department staff attended more than 230 evening meetings during 1991.

Housing Advisory Board

The membership of the Housing Advisory Board has remained constant over the past year with the annual selection of officers being held at the September board meeting. At this meeting, Mr. Roger Blood was re-elected as Chairman of the HAB, and Ms. Valerie Zimmer was elected Vice-Chairman.

Developing a workable housing policy for the Town and providing affordable housing to qualified residents are still two of the most important issues facing the Town today. The Housing Advisory Board, established by Town Meeting in 1987, has a long term advisory role in developing affordable housing policy and in planning, implementing, and monitoring housing programs.

The passage of Article 1 by Town Meeting and the subsequent changes in Articles 38 and 39 of the Town By-laws set in motion a number of policies and procedures which have had a direct bearing on the supply of affordable housing in the Town. The Housing Advisory Board is now directly involved in insuring that affordable housing is provided to income-qualified residents of Brookline.

Under the set-aside provisions found in Sections 4 and 5 of Article 39, a rent controlled property containing 10 or more units (Class 1 Building) can be de-controlled in exchange for a 20% set-aside of affordable units. The HAB suggested both criteria and methodolo-

gies to implement the final procedures and requirements for this program, and under new Rent Control Board Regulations, reviews and comments to the Director of Rent Control on all applications submitted under these sections of the Town's by-laws.

This set-aside program has been enormously successful. At present, 35 buildings containing more than a thousand units have been placed under set-aside contracts with the Town, and over 200 units of affordable housing have been set aside for the next 20 years.

Under the linkage provisions of Section 7 of Article 39, whereby a property may be decontrolled by making a linkage payment to the Brookline Housing Trust, the HAB again reviews and comments to the Director of Rent Control on all applications submitted under this section of the By-law. The HAB also administers this trust, using funds put into the trust from linkage payments and any other sources to promote affordable housing programs, and assists with the development of affordable housing in the Town.

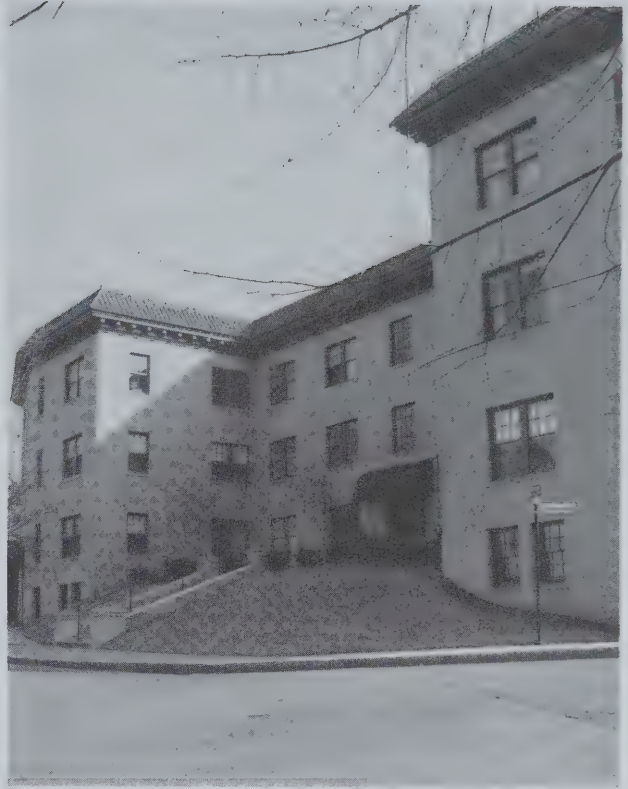
The Housing Advisory Board will be submitting an article to the next Town Meeting outlining the proposed policies, rules, and regulations for the administration of the Brookline Housing Trust.

Because of feedback from attorneys and property owners expressing concern over the amount and terms of these linkage payments, the HAB is currently reviewing the present financial structure of this program and will suggest changes in the form of a Warrant Article to Town Meeting.

Another method of decontrolling a Class 1 building is to convert it to limited equity cooperatives. The By-law changes to cover this procedure were submitted to Town Meeting two years ago by the HAB and subsequently approved. These procedures were also updated and incorporated in Section 6 of Article 39 as part of the recent decontrol by-law changes.

Under this process, the HAB becomes the negotiating entity for the Rent Control Board, and after meeting with the developer, recommends a cooperative conversion plan to the Director of Rent Control for approval.

The HAB has also been involved in the development



Example of Set Aside Housing.

and renewal of the Comprehensive Housing Assistance Strategy (CHAS). The Town must submit to HUD in order to receive funding for its CDBG and HOME programs. The HAB reviewed the initial draft of the CHAS, held the required public meetings as directed by HUD regulations, took comments, reviewed the final application and recommended its approval to the Board of Selectmen.

In addition to all of the above, the HAB is the Local Partnership Board for the Massachusetts Housing Partnership program and as such is the local contact for all MHP and MHFA housing and grant programs. The HAB has also provided analysis and comment, when requested, to the Board of Selectmen on warrant articles affecting housing issues.

Council for Planning and Renewal

The council for Planning and Renewal (CPR) has experienced another active year with several forums that were very well received. We also have increased our membership. Our current chairman, Abbe Cohen, and officers, Margaret Hurley, Wells Shambaugh, and Fred Perry, have continued to give strong leadership to our cause.

In September, a forum was held on "How to Deal with NIMBY (Not in My Backyard) Attitudes in Brookline." It was chaired by David Luberoff with an outstanding panel and characterized by much discussion, extensive coverage in the local media (Page One in the

Brookline Tab), and a large enthusiastic audience.

In February, the CPR presented another successful panel discussion on "Development in Brookline: Where Are We Going?" Moderated by Ruth Dorfman, it included a panel of Brookline citizens, including Robert Sperber, Michael Berger, John Bassett, Ronald Brown, Bernard Berliner, Ponnie Katz, Chobee Hoy, and John Van Scoyoc. It was well attended and was featured on local cable television.

In November, the CPR panel discussion topic was on the environment and titled "Recycling, Is It Good for Brookline?" This was extremely informative and was

chaired by John Locke of Brookline's Department of Health. Flo Wilder (CPR member of long-standing) and Aimee Goldsmith of Clean Water Action Committee participated.

A membership drive based on these successful

forums and their attendant publicity increased the roster by one-third. The Board of Selectmen offered to help us in our goals of increasing membership and approved the present membership for the coming year.

Metropolitan Area Planning Council

MAPC provided staff support to the CORE subregion, of which Brookline is a member; coordinated review of the Transportation Improvement Program; facilitated discussion and public input to the amendments to the State Implementation Plan for Air Quality; attended on behalf of member communities all PMT (Program for Mass Transportation) meetings; identified commuter parking locations in the core subregion; introduced and offered participation in the Pavement Management Program; developed maps showing popu-

lation affected by noise from Runway 27; provided population/age group forecasts; subregional and community census profiles; census data analysis; mapping of land resource protection areas; and coordinated review and input to "A Strategic Metropolitan Transportation System" as part of MetroPlan 2000.

MetroPlan 2000 continuing efforts included development of the Transportation, Land Resources and Housing Elements with input by the subregions and policy committees.

Preservation Commission

"Though few residents realize it today, no town in America was more influential in the history of American garden design than Brookline...Today the way of life the produced Brookline's greatest gardens has vanished like some ancient civilization. However, diplomat Larz Anderson's estate...is today a public park encompassing an ice-skating rink, a picnic area and the Museum of Transportation. It illustrates how some of these vanished fantasies preserved open space for future generations."

Carol Stocker, Boston Globe, 11/18/91

"Cupid's Arrow with Mistletoe. The stone "Temple of Love" was eroding into the cracked lagoon below the crumbling walls at Larz Anderson Park. No more...restored the fountain gushing from the lion's mouth, repaired the temple...mended the grounds and rilled the pond."

Jane Holtz Kay, Boston Globe, 12/30/91

In recognizing Larz Anderson Park as an important legacy and the need to understand the past and preserve our heritage, the Brookline Parks and Recreation Commission and the Friends of Larz Anderson Park were awarded a 1991 Preservation Award for their support of the Master Plan and Phase 1 of the restoration of Larz Anderson Park. This presentation by the Brookline Preservation Commission at its second annual Preservation Awards Ceremony was accompanied by eight other awards for noteworthy preservation activities in the Town. The other recipients were: 17 White Place, 198 Babcock Street and 58-60 Waverly Street (residential properties in National Register Districts), 37 Linden Place (a residential property), 14-24 Harvard Street (a Brookline Village commercial block), the Coolidge Corner Theater Foundation for the



Temple of Love at Larz Anderson Park, Dedication Day, June 1991. Photo: Mary Dewart.

Coolidge Corner Theatre, 284 Walnut Street (residential property in a Local Historic District), and the Olmsted/Riverway Restoration Advisory Committee for the Olmsted/Riverway Master Plan.

The Brookline Preservation Commission, a local Certified Government, serves as mediator between the past and future. Brookline's identity is made up of the history, people, buildings and landscapes that brought the pastoral countryside from grazing lands, farms,

and country homes to a thriving blend of commerce, education and remarkable residences. The BPC is responsible for the identification and protection of architecturally, historically, and culturally significant properties in Brookline. The BPC takes pride in its distribution to the citizens of its series of fourteen neighborhood walking tours that guide the reader/walker. Each tour has a map, a brief neighborhood history, noting prominent persons and events associated with the area, a discussion of the architecture, and descriptions of significant buildings and landscapes in the various neighborhoods. These pamphlets are available in the Commission office at Town Hall.

The BPC consists of seven Commissioners: Chairman, Ruth D. Dorfman, Chobee Hoy, Sheri Flagler, Sergio Modigliani, Nancy Peabody, June Richardson, and Judith Selwyn; and alternates David England, Patricia Libbey, June Richardson and Nancy Yetman, all appointed by the Board of Selectmen. In 1991, after seven years of service, the Commissioners bade farewell to Dennis DeWitt whose architectural knowledge, strong commitment, and generosity of time and spirit will be missed. The BPC has been ably supported in its efforts by two part-time Preservation Planners, Carla W. Benka and Greer Hardwicke.

The BPC is responsible for issuing Certificates of Appropriateness, Non-Applicability, or Hardship for **any** alterations to properties in the Cottage Farm and Pill Hill Local Historic Districts. Additionally, the BPC consults with and advises the Planning Board and Board of Appeals on any proposed changes to many of the 80 individual properties or 16 districts listed on the National Register of Historic Places. Under the Town's Demolition Delay By-law the BPC must approve all

building demolitions. The BPC also reviews plans for properties which benefit from the Town's rehabilitation program funds.

Among the Special Projects undertaken by BPC this year has been to assist the Development Committee in its deliberations. The Chairman served as liaison with the full committee, and other Commissioners attended the neighborhood informational and Task Force meetings. The Preservation Planners are completing surveys of the commercial areas under consideration. The survey information will include a photograph, the date of construction/alteration, architect/builder, original owner and significant associations. The Commissions work on this project is being funded in part with a 50% matching Survey & Planning Grant, approximately \$4100, from the Massachusetts Historical Commission. All of the information is being provided to the Development Committee and its consultant. The BPC has worked with the Congressional delegation to secure adequate funding for the John F. Kennedy birthplace on Beals Street, has assisted Brookline Arts and Humanities Council grant recipients with their projects, and provided technical information for the renovations at Longwood Towers. Other projects have included the participation in drafting replacement window guidelines for the Beacon Street National Register District, serving on the Moderator's Committee on Maintenance of Town-Owned Buildings and the Lincoln School Oversight Committee, and the execution of a Preservation Restriction for the Kennard House.

On a daily basis the BPC continues to support and assist other Town departments, and with over 500 requests a year BPC responds to a myriad of citizen inquiries for information and guidance.

Building Commission

1991 was an active year in many areas and projects. The Town Pool dehumidifier was installed, the roof was completed at the A and B Wings at the High School, and windows were installed in the High School Science Wing. Work commenced on the Oil Recovery System at the Heath School and the replacement of boilers at the Lawrence School. Study was completed on the Warren Recreation Center.

Bids were received for the renovation of the Driscoll School Gym. Design began for the Baker and Devotion

Schools boiler replacement, the Main Library roofs, and Baker School roof abatement and replacement.

In concert with the School Committee and Board of Selectmen, Graham Gund Architects of Cambridge, Massachusetts was selected to design the New Lincoln School.

A study was initiated to audit the Physical Education Building and design commenced on the Fire Alarm System at the High School. The environmental study was continued for the Hammond Street Site.

Housing Authority

General Information

During 1991, the membership of the Authority was as follows:

Frank M. Moroney, Chairman
 Pamela Goodman, Vice Chairwoman
 Christina Wolfe, Treasurer
 Barbara Dugan
 Frank Smizik
 Brian M. Cloonan, Executive Director

51-85 Egmont Street
 338-348 St. Paul Street
 209-221 Pleasant Street

Trustman Apartments
 7-33 Egmont Street
 144-156 Amory Street
 337-347 St. Paul Street

Family 50
 Elderly 34

Col. Floyd Apts.
 32-40A Marion Street
 19-36 Foster Street Exit.

Elderly 60

The following programs are administered by the Authority:

Federal Assisted:

Units

Walnut St. Apts.
 22 High Street
 442 Walnut Street

Family 72
 Elderly 28

Sussman House
 50 Pleasant Street

Elderly 100

Arthur O'Shea House
 61 Park Street

Elderly 99

Theresa Morse Apts.
 90 Longwood Avenue

Elderly 99

John W. Kickham Apts.
 190 Harvard Street

Elderly 39

Section 8 Leased Housing

309

State Assisted

High St. Veterans
 6-30 New Terrace Road
 176-224 High Street
 186-218 Chestnut Street

Family 177

Egmont St. Veterans

Family 114

Condos
 Chapter 707 Leased Housing

2
 220

Information on applications and eligibility can be obtained by writing or calling the Authority's Applications Office at 90 Longwood Avenue. (277-1885)

Program Activities

The BHA completed several renovation contracts in 1991. A major capital improvement and facelift was given to 22 High/Walnut St. Apartments. Work included heat system and window replacement, kitchen and bathroom modernization, façade and site upgrading and construction of 5 barrier free units.

At High St. Veterans Apartments, the on-going phasing of site improvements through CDBG funds continued.

At Benjamin Trustman Apartments, a \$75,000 grant from Boston Edison will improve energy efficiency for many years to come. Future CDBG funds are being allocated to reinvigorate and redesign land use

Lastly, the BHA extends our thanks to those who provided many services to BHA residents. Police, Fire, School Counselors and Educators, and Council on Aging workers are so important to quality of life issues. These services are greatly appreciated.

HUMAN RESOURCES

Health Department

1991—Challenges, Met and Un-Met

Last year's Annual Report called attention to the increasing gap between resources and needs. During the past year the budgetary gap has widened and the demands of community health needs have become even more urgent. As the clerical staff and the inspection force were reduced by budget cuts, the Department found it necessary to expand its AIDS programming, the tuberculosis and communicable disease control effort, and to provide increased activity in tobacco control, lead paint detection and removal, and increased monitoring of solid waste practices in the community.

Administration

A technical proposal was developed as a means of enhancing the department's computer capability. When a computer network is in place, a significant share of the clerical tasks involved in code enforcement, record keeping, and financial management will become automated. The burden of paperwork on inspectors and program managers will be eased when inspection results and correction orders are generated by field staff and the review of files facilitated by the data storage and retrieval capability of the computer.

The Department recorded an all-time high in the generation of revenue, with fees and charges offsetting twenty per cent of the total operating costs of the public health program. Among local health departments in the area, Brookline continued to lead the way with its compliance surcharge program for food establishments and through the introduction of non-criminal disposition ("ticketing") as a means of enforcing code violations, including offenses under the State Sanitary Code.

Facing the possibility of prolonged delay resulting from a court challenge of its Tobacco Vending Machine regulations, the Department agreed to a field trial to assess the efficacy of "lock-out devices" as a means of preventing the vending machine sale of tobacco products to underage purchasers. The control of tobacco vending machines is seen as an important step in reducing smoking among teenagers, a practice which leads to life long use of tobacco in many cases.

Environmental Health Services

The division continues to license and inspect Food Service and Retail Food operations in Brookline. Nine hundred inspections were conducted to establish compliance with the requirements of the State Sanitary

Code. In the course of these inspections, more than 525 Critical violations and nearly 2,400 Non-Critical violations were identified. In all instances, the deficiencies were cited and the violating conditions corrected, assuring an increased level of safety and protection to the general public. Inspection coverage was expanded to include the food service facilities and operations at all nursing homes in the community. The Department continued to offer Choke-Saver training workshops to employees of food service establishments with more than twenty-five seats. One hundred thirty persons, representing seventy establishments were certified as qualified to carry-out this potentially lifesaving procedure if required.

For the first time in recent years, the number of complaints received by the Department fell below 1,000. Since about 80% of complaints typically deal with alleged Housing violations, it is believed that the decline in complaints reflects, in part, decline in the number of housing units subject to rent control regulations. The Housing program, however, continues as a major component of the Environmental Health Services, with more than a thousand inspections/reinspections conducted. Over five hundred Order Letters were issued and 100 cases were taken to court in order to gain compliance.

Due to a budget cut which eliminated an inspector position, it was necessary to reorganize the field staffing to achieve the best possible coverage by the remaining inspectors. Beyond the staffing impact of the position loss, however, is the adverse effect on the staff's capacity to respond adequately to the range of environmental health concerns which comprise the day-to-day workload in a community like Brookline.

Community Health Services

The Department continued to offer a variety of disease prevention, early detection, screening services, immunizations, and health information messages; all aimed at maintaining and improving the health and well-being of residents. In spite of diminished resources and reduced staffing hours, health services were provided to 5,000 people.

A nearly 20% increase was seen at the Annual Flu Clinics, reflecting heightened concern resulting from early warnings about the approaching flu season. Basic child health services were provided to families without health benefits, with over 300 clinic and home visits to more than 100 children. Reflecting the continued downturn in economic conditions, an increase in clinic enrollment was experienced as the year pro-

gressed. The Tufts University Dental School undertook staffing and operation of a fee-for-service dental care clinic. The dental screening program was discontinued due to budget reduction.

The control of tuberculosis and other infectious diseases continued to require increased attention. The large number of immigrants arriving in Brookline, the resurgence of some childhood infectious diseases, and an increase in the occurrence of food-borne illnesses combined to place an additional workload on the public health staff. The Drug and Alcohol Coordinator continued to provide counseling and substance abuse assessments to over 200 residents and municipal employees in need of assistance with drug and alcohol problems.

The unrelenting and epidemic spread of AIDS and

STDs, highlighted by the dramatic announcement by the famed Magic Johnson that he had contracted the AIDS virus, resulted in a major response by the Brookline Health Department. While working with the AIDS/STD Task Force to develop appropriate recommendations for Board of Selectmen and the School Committee, the Health Department moved to meet the broad public health challenge of this deadly disease. By the end of the year, preparation were complete to distribute AIDS/STD information, provide counseling as required and offer referrals to a network of local and regional health service agencies. Arrangements were made for the installation at the Health Center of a condom vending machine to assist sexually active youths and adults in seeking increased protection against the AIDS virus.

Human Relations/Youth Resources

The Human Relations-Youth Resources Commission was established in 1970 as the official Town agency dealing in the areas of intergroup relations, civil rights and youth advocacy. In 1991, the Commission focused on youth violence as its most compelling issue.

Membership

Chairman Howard Prunty and Vice Chairman Harold Koritz were re-elected to their respective offices. Membership changes occurring during 1991 included the departure of Carole Upshur and the appointment of Ruth Flaherty and Gene Arthur. The Commission noted with sadness the passing of former members Roy H. Brown (1972-1978, chairman, 1978) and Phil Henkoff (1984-1986).

Administration

The Human Relations-Youth Resources Commission staff included Director C. Stephen Bressler and Secretary Ongelita Mockabee-Miles.

In addition to his work in community relations, the Director is Brookline's Affirmative Action Officer, Fair Housing Officer, Minority/Women Business Enterprise Officer, Contract Compliance Officer, Section 504 Officer. Ombudsman for Cable Television Operations and Project Coordinator of the Holocaust Witness Project. In the course of implementing the Town's Affirmative Action Program, the Director communicated with department heads and other town staff as well as with federal and state offices and members of various minority communities in Brookline and Greater Boston. Comprehensive Affirmative Action compliance reports were prepared for the U.S. Equal Employment Opportunity Commission (EEOC), U.S. Department of Housing and Urban Development (HUD) and the Mas-

sachusetts Commission Against Discrimination (MCAD). The Affirmative Action Program has resulted in the participation of minorities and women in the Town work force. Satisfactory Affirmative Action compliance also had a direct impact in enabling Brookline to receive much needed federal and state funds.

Commission Programming

Aside from numerous sub-committee work sessions, the Commission held eight staff-assisted meetings in 1991. Program committees this year were: Neighborhood Study Committee, Martin Luther King, Jr. Day Planning Committee and the Youth Award Committee. The full Commission serves as the Fair Housing Committee.

Program highlights of 1991 included:

- **Martin Luther King, Jr. Day** The Commission sponsored Brookline's third annual Martin Luther King, Jr. Day on Monday, January 21 at the Devotion School auditorium. The program included local political and religious speakers and musical selections and inspirational readings provided by Brookline public schools students. The featured speaker was Arthur Conquest.

- **Gangs and Youth Violence** The Commission sponsored a community seminar on gangs on May 15 at the Selectmen's Hearing Room. The program, which featured Dr. Ulric Johnson, Director of the Boston Gang Deterrence program, was cablecast live by Brookline Access Television on Ch. A-3. A meeting was also arranged with the director of the Boston Streetworker Program. As a follow-up to the May program, and with a goal toward improving communications and planning programming, the Director assisted in the formation of, and staffed, a Youth Steering Committee, composed of elected officials and the chairmen of appointed commissions, and a Youth Coordinating Committee, composed of department

heads and senior staff of public and private local agencies that work with teenagers. The purpose of the two committees was to increase communication and to come up with ideas for programming. The Chairman of the Commission also participated on both of these committees.

• **Meetings With Neighborhood Associations** During 1991 the Commission began meeting with neighborhood associations and other civic groups in an effort to discuss intergroup relations issues. The Commission hopes to make this activity an ongoing effort.

• **1991 Youth Awards** The Commission's annual Youth Awards (co-sponsored by the Brookline Rotary) were given out at the evening session of the May 28 meeting of the Board of Selectmen. This year's winners were: Community Service Award Recipients (each received a plaque and \$125.00) Matthew Cooney and Chani Hanoka; Human Relations Awards (each received a plaque and \$125.00) Michelle Bradley and Krysia Villon.

• **Impact of the Persian Gulf Crisis on Brookline** The Director worked with the police and private agencies in alerting synagogues and Jewish-owned businesses to the potential of terrorist activities in this area. The Commission also looked out for backlash against Arab residents and businesses in the town.

In addition to receiving and discussing reports from the Director, selected issues focused on by the Commission at its monthly meetings included: **January**—Impact of the Persian Gulf Crisis on Brookline; New State Hate Crimes Bill; Meetings with Neighborhood Associations; **February**—Meetings with Neighborhood Associations; Martin Luther King Program; Impact of the Persian Gulf Crisis on Brookline; Massachusetts Civil Rights Conference Report; Fair Housing; Foreign Language Survey; **March**—"Rachel's Promise" Shelter for Women; Gang Penetration Into Brookline; Fair Housing; Minority/Women Business Enterprise; **April**—Meetings With Neighborhood Associations; Youth Awards; Hate Crimes; Fair Housing; Child Care Resource Guide; Continuation of SAVY Project; Gang Deterrence; **May**—Presentation on Gangs; **June**—Youth Awards; Programming on Gangs and Youth Violence; **October**—Press Coverage of Commission;

Youth Hearings; **November**—Forthcoming Presentation to the Board of Selectmen on Commission Activities; Proposal for a Teen Center; Meeting with School Officials; Impact of Welfare Office Closing on Brookline Residents; Fair Housing; **December**—Meeting with Board of Selectmen on Commission Activities; Youth Violence; Meeting with High School Headmaster.

Regional Programming

The Director represented the town at a conference on programs for newcomers to the United States sponsored by the State Office for Refugees and Immigrants on March 20, in Boston.

The Director participated in a conference for teachers and human services professionals on addressing the needs of the "Whole Child," on April 12, at Bentley College, Waltham.

The Commission was a sponsor, and the Director worked with the U.S. Justice Department, the Anti Defamation League and various municipal human relations/human rights commissions in the planning of several conferences to take place in 1991 and early 1992. The Director was a panel moderator at a statewide "Massachusetts Hate Crimes Conference" June 18, in Wellesley.

During the course of the year the Director and Chairman met with officials from other communities that were in the process of establishing or expanding commissions of their own.

Publications

150 copies of the 1991 edition of the very popular "Child Care Resource Guide" were published and distributed.

Media Outreach

In 1991, Commission activities, members and staff were featured in numerous articles in the Brookline Citizen, Brookline Journal, Brookline Tab and Boston Globe. Commission members also appeared on Cablevision of Brookline's "BrookLIVE."

Holocaust Memorial Committee

During 1991 the Brookline Holocaust Memorial Committee, ably co-chaired by Regine Barshak and Leon Satenstein, devoted its energy almost entirely to the implementation of the Holocaust Witness Project. The Project seeks to interview on videotape survivors of the Holocaust as well as other witnesses, primarily American soldiers who saw the concentration camps. The Committee's goal is to create a Brookline Holocaust Archive to be housed at the Brookline Public Library. The interview tapes will be placed in the Archive to be

used on site for scholarly research. It is also anticipated that the tapes will be used for educational purposes in area schools and colleges. In 1991, the Committee also began sending copies of the interview tapes to the Fortunoff Holocaust Archive at Yale University.

This year the Project conducted approximately 40 hours of videotaped interviews with the assistance of Brookline Access Television. In total, the Project has collected over 60 hours of testimony from 23 individuals. Once again, the principal interviewer was Simmons

College professor of English Lawrence L. Langer. Other interviews were conducted by Leon Satenstein, project coordinator Stephen Bressler, and Ellen Collins of the organization One Generation After.

Because the Holocaust Witness Project receives no town funding, the Committee began to solicit contributions from the public. During 1991 the Committee received \$1,145 in donations. This money was used to

purchase videotapes and related supplies.

In addition to the Holocaust Witness Project, Committee members were active in letter-writing to area newspapers and assisted local academicians with various projects. Committee members also attended the Sixth International Conference on the Holocaust and Human Rights Law sponsored by Boston College Law School.

CATV Monitoring Committee

The CATV Monitoring Committee was created by the Board of Selectmen in 1984. The purpose of the Committee is to monitor Cablevision of Brookline's compliance with the provisions of its license to operate a cable television franchise in the community. Persons chosen to serve on this Committee fit one or more of the following categories: 1) consumer of CATV services, 2) technical expertise or experience in video production, 3) legal expertise, or 4) media expertise of a non-technical nature. During 1991, the Committee received staff and budgetary support through the Human Relations-Youth Resources Commission.

Officers for 1991 were Chairman Tobe Berkovitz, Vice Chairman Catherine Shaffer and Secretary C. Stephen Bressler. Mr. Bressler also serves as Ombudsman for CATV Operations for the Town of Brookline. New members appointed during the year were Michael Selib and Myron Sponder.

In 1991, the Ombudsman handled 163 complaints and/or inquiries relative to CATV. This figure was down from 185 during 1990. The Ombudsman was in frequent contact with Cablevision of Brookline administrative staff and consulted with his counterpart in Boston (also served by Cablevision) and other communities as well as with officials at the Massachusetts CATV Commission.

This year the Committee held four staff-assisted meetings. Cablevision of Brookline General Manager

David Green and various members of his staff and Brookline Access Television Director Deborah Blackington also attended the meetings of the Committee. These meetings were open to the public and were reported on by the Brookline Citizen, Journal and Tab.

In addition to receiving and discussing reports from the Ombudsman, the Committee focused on the following issues: January—community programming; re-allocation of broadcast channels in order to avoid ingress problems; reducing "cold" areas; the Public Institutional Network (P.I.N.); changes in the channel line-up; June—Tab reader survey; changes in the channel line-up; changeover from coaxial cable to fibre optics; the P.I.N.; problems with easements in rent controlled buildings; September—the P.I.N.; impact of Hurricane Bob on cable service; impact of new federal CATV legislation on Brookline; December—preparation of annual compliance report to Board of Selectmen; areas covered were customer service; telephone response; service calls; programming; staffing; "cold pockets"; easements; Brookline Access Television; revenues and revenue projections; insurance; designated cable drops in town buildings and schools; signal carriage and other services; interconnection; corporate responsibility; supervision by the town; the AB switch; technical performance; custom installation; and the new late payment fee.

Council on Aging

The Brookline Council on Aging, composed of members representing town departments as well as citizens, operates five senior sites where the town's older residents may find information and referral and counseling services. Three sites are located in public housing for the elderly and two at the Pierce and Devotion Schools. Weekday hot lunches are served at 50 Pleasant Street and 90 Longwood Avenue and at the schools. An Elderbus and a cab-discount coupon program co-sponsored with Red Cab and Bay State Taxi provide transportation. The Council cooperates with public and private agencies to bring educational, social, and cultural programs to the elderly. This year, it presented workshop series on *You and Your Aging Parents* to groups of town employees and teachers from the

public schools, and in January an all-day workshop on *Surviving Loss* was co-sponsored with the Brookline Adult and Community Education Program. Held at Town Hall and featuring guest speakers from Harvard Medical School, Massachusetts General Hospital, and AARP, the workshop formed a basis for bereavement and widowed persons support groups conducted by counselor Charlotte Millman and volunteer Adele Mischel.

Volunteer leaders have been important in organizing senior programs: Elizabeth Kirsten leads a support group for caregivers to Alzheimer's patients, Sarita Tisser strides forth weekly with a fast walkers' group, and Ruth Abrams, with help from New England Baptist Hospital, presented tapes from her Eldervision televi-

sion program to a senior audience at Pierce School. Intergenerational activities are expanding, with a mixed chorus of elders and schoolchildren making music together and an annual Back-to-School Day at Brookline High School. Other favorite programs include a yearly series of meetings for Newcomers to Brookline and an autumn Crafts Fair at Town Hall.

Brookline's Home and Escort Linkage Program (HELP) was established to provide seemingly small but vital home-care services to local elders who may have lost access to them because of state and federal budget cuts. For a reasonable rate, HELP finds trained helpers for such tasks as cleaning, cooking, errands and chores. Although it has been widely cited as a

model, HELP nevertheless lost \$14,000 in state grants last year.

Meanwhile, the demand for services is rapidly increasing. People between 80 and 95 comprise the country's fastest growing population group, and counselors report that 70% of those seen at the Council on Aging are over 80, and 14% are over 90. With budget cuts in the HELP and Elderbus programs approaching \$18,000, the Brookline Multi-Service Senior Centers Corporation, the Council's tax-exempt sister organization, is exploring ways to raise money from private contributors that will allow the Council on Aging to continue offering needed and deserved services to Brookline's elderly.

Commission on the Status of Women

During 1991 the Commission on the Status of Women engaged in the following activities:

1. Drafted a flyer to be given to victims of domestic violence which detail their rights under the Abuse Prevention Act. The flyer will be distributed by police officers responding to such crimes. Only a few more details need to be finished before the flyer can be released.

2. In February, the BCSW decided to support condom distribution in the high school. A letter was sent to the school committee urging they support this program. Melissa Langa also represented the Commission and testified in support of condom distribution.

3. Elections for new officers were held in February. Melissa Langa was elected Chair; Marilyn Hilliard, Vice-Chair; and Helene Weitzenkorn, Secretary. In March, Tema Carter was elected Treasurer.

4. For the second year in a row, the BCSW held it's "Real Women" Creative Writing Contest. This year the contest was for fifth, sixth, seventh and eighth graders. Contestants wrote an essay about a real woman who was an important influence in their life. Over 100 entries were submitted. The awards ceremony was held Tuesday, March 25, at Hunneman Hall at the main library.

5. In June, Commission members determined issues they wanted to work on during the next year. Issues include:

- a) Pay Equity
- b) Affirmative Action in Town Hiring
- c) Appointment of women as department heads and other management positions in the town.
- d) Domestic violence
- e) Involving wider community support for abortion clinics
- f) Day care availability

g) Issues affecting single parenting.

6. In July, after the Globe did an expose on country clubs in the state that discriminated on sex in admissions and accessibility to facilities and tee times and mentioned the Country Club, the Commission decided to investigate. The Supreme Court had ruled in 1988 that any club that receives licenses or permits from a municipality may not discriminate. When the Country Club's liquor license was up for renewal in December, the Commission asked the Selectmen how they ensure compliance with the Supreme Court decision. The Board of Selectmen voted against a proposal to inquire of all the private clubs in town whether or not there was equal admission and treatment on the basis of race and sex.

7. Rules and Procedures were drafted to govern the workings of the Commission. The Rules and Procedures will be finalized in early 1992.

8. Amy Wertheim, Assistant Director of Personnel, met with the Commission and asked for input and assistance in drafting sexual harassment policies for the town. Members of the Commission worked with Ms. Wertheim on writing the draft of these policies.

g) The Commission wrote to Governor Weld requesting that he appoint a woman judge to fill a vacancy on the Brookline District Court. Members also informally began a search for women candidates who would be interested in the position.

10. In December, when Governor Weld announced the closing of the welfare office in Brookline, the Commission lobbied the Governor to keep it open and wrote letters to the local papers. Commission members also had a visible presence at the rally in Brookline in support of the office.

11. The Commission has also begun to plan for it's third annual writing competition in March of 1992.

Veterans Services

The Department of Veterans Services is mandated by Massachusetts General Laws, Chapter 115, as most recently amended. The department is responsible for assisting needy veterans and/or their dependents with ordinary living and medical expenses. The scope of these expenses is regulated by directives issued by the State Commissioner of Veterans Benefits and Services. Assistance for ordinary living expenses includes rent, food, clothing, utilities, etc. Medical assistance includes expenses for hospital inpatient or outpatient stays, medications, doctors' visits, laboratory work, dental care, and stays at nursing homes. All medical bills are paid at a rate set by the state. The department also covers the cost of Blue Cross/Blue Shield Special Medex coverage for veterans and their dependents to ensure the coverage of large hospital bills.

The Town of Brookline appropriates the full amount of money that is needed to assist the veterans and/or their dependents. Each month a report is submitted to the Office of the Commissioner of Veterans' Services itemizing the amount of expenditure and what it is for. As per Massachusetts General Laws, Chapter 115, the state is required to then reimburse the Town of Brookline 75% of all approved expenditures one year from the date of actual expenditures.

This department is also obliged to file for all Veterans Affairs Benefits that the veteran may be entitled to, as well as other federally funded programs, such as Social Security and SSI. The staff of two is presently handling about 50 to 60 cases per month. The amount of Veterans Administration direct payment benefits to veterans and/or their dependents for the last calendar year was in excess of \$600,000. This amount, plus having Veterans utilize the Veterans Administration hospitals and outpatient clinics, is a direct savings to the Town of Brookline and the State.

The Commissioner of Veterans' Services has appointed the Director, Bernard J. Belcastro, to serve on the Advisory Council of the new Comprehensive Housing Affordability Strategy (CHAS) program. This Council will advise the Commissioner on formulating and

implementing housing policies which benefit veterans.

Copies of discharge records and vital statistics of most every Brookline veteran are maintained in the department. Grave registrations are also maintained by the department which ensures that every veterans' grave is decorated with a flag on Memorial Day. The

count is currently over 2,700 veterans interred in Holyhood, Walnut Hills and Walnut Street cemeteries.

In March an Honor Roll listing Brookline citizens and employees who were called to active duty or already on active duty to serve in the Persian Gulf was dedicated in the Town Hall Lobby.

Also in March plans got underway for a town-wide celebration for our returning military. On June 9th a "Yellow Ribbon Parade" was held. The Parade starting at Devotion School Playground and finishing at Cypress Field was a tremendous success. Many bands, military units, law enforcement agencies and local organizations and citizens participated in the Parade. Activities of the day included a road race for children, field events, softball game and band concert.

On Memorial Day weekend two Memorial Squares were dedicated

to Brookline residents who lost their lives in Vietnam. A Square in honor of John H. Moreno was dedicated in Brookline Village and in South Brookline a Square was dedicated in memory of Arthur P. Murphy, Jr.

On Veterans' Day, November 11, a Memorial Square was dedicated in memory of John T. McDonald who was killed in action during World War II. Also on Veterans' Day the World War Monument in front of Town Hall was re-dedicated with the names of Brookline residents who were killed in action during World War II.

The Veterans Services Department serves as a "one stop" center for veterans. In addition to duties to aid, assist and advise, as stated in Chapter 115 of the Massachusetts General Laws, the department counsels, files claims, explores every avenue of resource and revenue available, rehabilitates, makes veterans aware of their own assets, and treats them as human beings with dignity and courtesy. The staff believes they have earned this through their service to our country.



Operation Desert Storm Honor Roll.

Rent Control Board

1991 was a year of innovation and change for the Rent Control Board as it implemented the rent control reforms passed by the Fall 1990 Town Meeting. Articles XXXVIII and XXXIX were repealed and replaced. The new Article XXXVIII which went into effect on February 1, 1991, immediately decontrolled owner-occupied two/three family homes and condos. It provided for decontrol of rental units in smaller buildings and in hybrid buildings. In units eligible for decontrol, all existing tenants on February 1, 1991 remain under traditional rent control until they voluntarily vacate, agree to purchase or are lawfully evicted. Non-owner-occupied two/three family homes and two/three unit condos were decontrolled on July 1, 1991, unless the protected tenant in the unit was elderly, handicapped, or low-to-moderate income. Units with qualified tenants are decontrolled when the qualified tenant moves out or when the building becomes owner-occupied.

The new Article XXXVIII increased protections for tenants by providing defenses from eviction and by barring decontrol in cases of landlord mis-conduct. These provisions were designed to protect tenants in units subject to decontrol from being forced to move out. The dismal forecast that decontrol would cause increased evictions did not materialize. In fact, the rate of eviction dropped. The Board established a new violation complaint procedure to insure that complaints of landlord harassment of tenants are promptly heard and decided.

The new Article XXXIX created a means tested housing program, so that units protected from free market rents are available for those who truly need them. The larger apartment buildings, those with ten or more units, remain under traditional rent control unless the owner agrees to participate in this inclusionary housing program. The inclusionary housing program requires the owner to set aside twenty percent of the units in his building for affordable housing. After the occupant at the time of the inclusionary housing application vacates, the set aside unit can only be rented or sold to an income qualified house-hold. The remaining units in the building are allowed to participate in the decontrol program. As of 2/14/92 the Town has entered into 36 Inclusionary Housing Contracts creating 225 units set-aside for low-to-moderate income housing.

Article XXXIX-A was amended to include decontrolled units within its protections for tenants during condominium conversion.

In order to implement the new By-law, the Board completely revised its regulations, forms and procedures. To prevent the reoccurrence of the chaos and confusion which existed under the former By-law, the Board created one permit form, a "unit decontrol per-

mit", to evidence that a housing unit is not subject to rent control. The old system of multiple types of exemption certificates was abolished. The "unit decontrol permit" makes prior Certificates of Exemption, Removal Permits, Conversion Permits, Exemptions from Removal Permits, and Exemptions from Conversion Permits obsolete.

The Board adopted a new case processing system which insures that all parties receive adequate notice of applications and a full opportunity to present their views, while allowing expedited processing where no controversy exists. The Board no longer holds hearings on undisputed decontrol, exemption, rent registration, and rent adjustment cases. Uncontested decontrol and exemption applications are handled by the clerical staff. Uncontested rent registration and rent adjustment cases are processed by hearing examiners. In disputed cases, a hearing is held before a hearing examiner, and on rent adjustment cases, before a Board member. The hearing examiner then drafts a "tentative", i.e. draft decision. If no one objects, it becomes final. Where a party objects to the tentative decision, the Rent Control Board reviews a staff recommendation and the parties' written argument prior to making its decision. All decisions in cases of continuing controversy are voted by the full Rent Control Board.

Relying on its own records and those of other Town departments, the Board identified owner-occupied units and automatically issued decontrol permits to them without application. Other units that had been exempt from rent control, but subject to condominium conversion control were also identified and issued decontrol permits.

Working closely with the Town Clerk and Information Services, the Board began the task of identifying those individuals entitled to continuing traditional rent control protection. "Protected tenants" are those adults who, on February 1, 1991, legally and actually occupied a controlled rental unit eligible for the decontrol program. The identification of protected tenants required meticulous matching of the census records to the rent control database. After a full year of work, the Board published the names of the protected tenants as part of the 1992 General Adjustment notices. In 1992, the Board will be correcting and refining that list.

The Board continued its practice of annually adjusting the maximum allowable rent to reflect increases in the cost of operating rental housing. It voted a general adjustment of rents, effective January 1, 1992, of 5.46%, plus the dollar value of increases in property taxes from FY 90 to FY 91. In November and December, it sent notices to landlords and tenants, informing them about the maximum rent increase and advising

them about the unit's eligibility for decontrol. The notice included the names of protected tenants of the unit, the amount of the trash pass through which had increased to \$14.50 per month, and the amount of the unit registration fee which had increased to \$14.00 per month.

The Board continued to improve its computer recordkeeping systems so that it could more easily respond to public inquiries about the rent control status of property. It developed and documented a new personal computer database designed to eventually link directly with the mainframe rent control database. It created new statistical reports regarding caseload and case processing. The new case processing system insured accuracy and was more user friendly. This program development required the conversion of the old computerized records to the new system. The Board continued its ongoing project of computerizing

prior paper docket records and deadfiling old paper case records.

The Board worked closely with Information Services to restructure the mainframe rent control records to capture new information necessary for the implementation of the inclusionary housing program.

The Board was saddened by the unexpected death of Wilma Kilgallon, its dedicated investigator. For the first time in many years, there was minimal staff turnover. The staff received training in the personal computer programs used in the office. This training increased job satisfaction and productivity.

Cerise Lim-Epstein, a landlord representative, William Costin, a public interest representative, and Rita McNally, a tenant representative, were reappointed to the Board at the expiration of their terms. Public interest representative William Schnoor, Jr. resigned and was succeeded by Fred Levitan.

FINANCE

Assessors

The Brookline Board of Assessors completed its Fiscal Year 1991 in house revaluation of all Town's properties. This project was completed by implementing the Assessors' new Computerized Mass Appraisal System (CAMA). The CAMA system is a software package maintained, supported and licensed through the State's Department of Revenue (DOR). This system with our current staff will allow the Assessors to complete the triennial revaluations as required by State Statute and will give the town the ability to do annual updates of values. The DOR's CAMA system enrolls us in a group of sixty plus communities and for the first time permits the assessors to communicate with our sister communities. Previously revaluation companies owned the software and little or no exchange of information was possible from community to community. The CAMA system allows assessors to share experiences, unique data information and enjoy the benefits of any newly developed techniques or innovative layouts with our peers. The implementation of this system required extreme patience and dedication of all the staff. It cannot be over emphasized the long term benefits the CAMA system will have in the future development of the Assessors ability to supply the taxpayers with a more accurate reflection of the market values and conditions.

Part of the Fiscal 1991 revaluation development was the contributions of the Selectmen's Residential and Commercial Committees assistance in assisting the assessors to be more aware of some of the unique aspects of Brookline and to spotlight any problem that could have been overlooked by the assessors. The Board of Assessors wishes to thank all these people for their assistance.

Special emphasis was placed on public information particularly newspaper notices explaining the abatement and exemption process as well as responding to taxpayer's inquiries.

During the revaluation process, property owners were given an opportunity to meet with the assessors

and their representatives to discuss their values. There were in excess of 1100 hearings held with taxpayers and there were 2388 abatement applications received. The Assessors and staff reviewed all applications for abatement with any information gathered from the taxpayers during the hearings. The information was reviewed neighborhood by neighborhood and the appropriate adjustments made. This was a monumental task in light of the volume of applications received, however, the Assessors were able to complete the project satisfactorily within the time allowed by statute.

Additionally, over 650 applications for exemption were reviewed. These statutory exemptions for the elderly under clause 41a, 41c and 17d, veterans under clause 22 and the blind under clause 37A are filed yearly. New procedures were implemented to better serve these taxpayers.

It cannot be over stated what an extremely busy year FY 1991 was for the Assessors. Prior to the completion of the FY 1991 revaluation Town Meeting adopted quarterly billing. It was also a goal of the Assessors and the Selectmen to update all values in the Town to accurately reflect market conditions for each fiscal year. Again working together the Assessors and Selectmen's committees were able to complete this task and make the deadline for the FY 92 quarterly billing. This effort also resulted in only 1300 applications for abatement being filed, which is almost a 50 percent reduction in filings. The Assessor's office also decided to be implement a new computerized motor vehicle excise tax system which should more efficiently address taxpayers problems with automobile excise.

We must also note that in 1991 Jeffrey Epstein resigned his position as Chief Assessor to pursue appraisal consulting work. In his place, the Board of Selectmen appointed George F. Moody as Chief Assessor. The members of the Board of Assessors include George F. McNeilly, Dr. Harold A. Peterson and George F. Moody, Jr., Chairman.

Treasurer—Collector

Report of Receipts & Disbursements in Accordance with G.L. CH. 41, S. 35

Cash on Hand 6/30/90	\$13,591,931
FY1991 Receipts	<u>131,419,948</u>
Total	\$145,011,879
FY1991 Disbursements	<u>130,776,613</u>
Cash on Hand 6/30/91	\$14,235,266

Detailed Statement of Cash on Hand 6/30/91

Bank of Boston	\$76,569
BayBank	
Comm Dev Escrow	17,085
Comm Dev Grant	6,097
Rental Rehab	11,476
General	632,441
Boston Safe Deposit & Tr	2,918,077
Brookline Co-op	758,661
Brookline Savings	150,203
Century Bank	2,834,320
Fleet Bank	85,381
Shawmut Bank	62,904
State Street Bank & Tr	62,752
US Trust	30,636
Master Trust Funds	<u>227,204</u>
Subtotal	\$7,873,806
Pooled Investments	898,454
Cash & Checks in Office	3,333,193
Cash Memoranda	43,589
Trust Funds	<u>2,086,224</u>
Total	\$14,235,266

Detailed Statement of Total Funded Debt 6/30/91

School & Sites	
*School Repairs (84)	\$400,000
*Hi Schl Roof (86)	60,000
*Hi Scho Roof-I (89)	105,000
*Hi Schl Roof-II(89)	270,000
*Runkle Schl Impr (87)	720,000
*Pierce Schl Impr (87)	90,000
*Lincoln Schl Impr (87)	250,000
*Sci Labs (89)	3,570,000
Pierce Schl Rehab (89)	<u>2,875,000</u>
Subtotal	\$ 8,340,000
Public Buildings & Sites	
*Urban Renewal/B-2 (84)	\$740,000
Water Garage (84)	400,000
Park Forstr Gar (84)	60,000
Fire Sta Roof (87)	60,000

Hwy Gar/PH I (87)	150,000
Clark Plgrd (89)	270,000
Town Hall Roof (89)	35,000
Subtotal	\$1,715,000

Sewers/Drains/Water Mains

*Mains/Relay-Relin (80)	800,000
*Mains/Relay-Relin (86)	1,130,000
*Mains/Relay-Relin (87)	1,700,000
*Mains/Relay-Relin (89)	<u>260,000</u>
Subtotal	\$3,890,000

Equipment

*Remote Wtr Metr (84)	\$200,000
Golf Irrig Sys (84)	100,000
Pkng Meters (86)	40,000
Pkng Meters (89)	215,000
Comp Sys/PH I (86)	312,500
Comp Sys/PH II (87)	120,000
Tel Sys II (87)	35,000
Library Autmtn (87)	<u>260,000</u>
Subtotal	\$1,282,500

Miscellaneous

Energy Cons Prjct (86)	\$177,500
Total	\$15,405,000

*Outside Debt Limit

Limit of Indebtedness

Equalized Valuation	\$3,040,005,404
Debt Limit-5%	152,000,000
Amount of Debt Outside	
Debt Limit	13,170,000
Net Debt Subject to	
Debt Limit	2,235,000
Remaining Borrowing	
Capacity	\$149,765,000

Loans in Anticipation of Tax Revenue

BayBank	\$10,000,000
State Street Bank & Tr	<u>10,000,000</u>
Total	\$20,000,000

Interest Paid on Loans in

Anticipation of Tax Revenue	\$247,742
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Revenues Earned in FY1991

Interest on Investments	\$800,819
Misc Interest & Fees	<u>461,308</u>
Total	\$1,262,127

Comptroller

1991 was an eventful year for the comptroller's office. The Department's dedicated, hard working and loyal staff continued to serve the Town's management, residents, officials, departments, employees, vendors and other interested parties in an exemplary manner. Timely payrolls, financial reports, tax filings, vendor payments and a variety of other constant responsibilities were carried out without exception.

Several of the more noteworthy events of 1991 are briefly described below.

Audit Committee

During January, resulting from Town Meeting action, the selectmen appointed an Audit oversight Committee. The Committee was chaired by selectman Charlie Ames and included four other involved participants, Julia Cox, Barbara Hawkins, Peter Rousmaniere and Eliot Wardsworth.

The Committee immediately began to develop its role of financial guidance and audit oversight by:

1. Establishing a close liaison with the Town's independent C.P.A.s—KPMG Peat Marwick.
2. The review and development of an improved internal financial reporting and control system.
3. Oversight of the Town's development of automated financial systems and procedures.

The Audit Committee's guidance helped improve the Town's annual audit report and the depth of the annual audit management letter. The Committee also aided in the renewed establishment of a Town Computer Advisory Committee to help review the status of the current financial management systems, procedures and equipment.

Fixed Assets

At the request of the 1988 Town Meeting, this office has been recording acquisitions of fixed assets since fiscal 1989. This year, for the first time in its history, the audited financial statement includes these assets. This is the beginning of a longer term program that will eventually eliminate the Generally Accepted Accounting Principles (GAAP) qualification that appears in our (as well as substantially all Massachusetts cities and

towns) auditor's report. This will help us maintain, and perhaps improve, our fiscal credit rating and help us borrow at lower interest rates.

Payroll

A considerable amount of time and energy was put into finding a suitable replacement to the Town's archaic and obsolete payroll system. The Comptroller's office has played an important role in the selection of a state-of-the-art payroll system and its implementation.

The new system was obtained during the late fall and was installed over a two month period in order to permit preparation of the required year end w-2s. This accelerated installation was required in order to enable timely compliance with newly established Federal regulations.

Tax Accounting

Another major 1991 initiative that involved the Department was the new Tax Accounting system called the OASIS system. We participated in the joint efforts to install and implement this highly sophisticated package that is integrated into the Town's financial management and accounting system (LGFS).

The system was initially installed during the fall and is currently in the process of refinement to more closely meet the unique needs of Brookline and the Commonwealth of Massachusetts.

Closing

During difficult economic times and shrinking fiscal resources, the Town Departments are asked to "...do more with less." This Department was no exception to that request during the year. We were successful in more than meeting all of the demands because of the team work and diligence of the staff along with the complete cooperation of the other Town Departments that we depend upon for support. I would like to acknowledge my personal appreciation for that support. We know that the next few years will continue to present a fiscal challenge and we pledge to continue to seek better ways to fulfill our responsibilities to all.



March 25, 1992

CONFIDENTIAL

The Board of Selectmen
of the Town of Brookline, Massachusetts

Gentlemen:

We have audited the general purpose financial statements of the Town of Brookline, Massachusetts, for the year ended June 30, 1991, and have issued our qualified report thereon dated September 30, 1991. In planning and performing our audit of the general purpose financial statements, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. The purpose and extent of our study and evaluation of the Town's system of internal control is described in our separate report issued under the date of September 30, 1991, in conjunction with the Single Audit Act of 1984.

The maintenance of an adequate internal control structure designed to fulfill control objectives is the responsibility of management. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, controls found to be functioning at a point in time may later be found deficient because of the performance of those responsible for applying them, and there can be no assurance that controls currently in existence will prove to be adequate in the future as changes take place in the organization.

However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions are matters coming to our attention that, in our judgment, relate to significant deficiencies in the design or operation of the internal control structure and could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to the general purpose financial statements of the Town of Brookline, Massachusetts may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses:

PROPERTY TAXES

Cash cutoff procedures

The Town underwent a real estate property revaluation during 1991 which led to delays in tax billings. Bills were mailed on May 24, 1991 and due on June 24, 1991 resulting in a substantial portion of payments on the \$33 million levy being received during the last six days before year end. Although the Town uses a lockbox service to process tax payments, the service was unable to properly process between \$2.0 million and \$4.8 million of payments for various reasons (e.g., checks were sent without the bill number, checks included payment for other taxes, the checks did not match the bill, etc.). Accordingly, these tax payments were sent to the Collector's Department to be resolved and processed. Unfortunately proper control over these receipts was not maintained and resulted in cash cut off problems, as well as a problem in determining which receipts should be posted to the various commitments before year end. Problems with the OASIS tax system (described below) further complicated matters since the Treasurer was unable to manually post the receipts to the commitment book prior to year end, resulting in a substantial portion of these June cash receipts not being deposited in the bank until July, August and September. This resulted in a significant loss of interest (estimated between \$7,500 and \$37,500) on checks that were stored in the Treasurer's vault for up to three months following year end.

The Treasurer's Department should perform a physical count of cash on hand at year end and deposit all cash into the bank as soon as possible. Photocopies of documents can then be used to post activity to the Town's records at a later time. This procedure will greatly facilitate the cash reconciliation process, improve cash flow and maximize investment income. Additionally, the Treasurer's Department, in conjunction with the Comptroller, should work with Information Services to develop standard or ad-hoc reports to provide sufficient information necessary to prevent any recurrence of this situation.

Management's Response

The conversion to the new OASIS tax billing and collection system did not go smoothly and did result in a loss of controls. Everything has since been corrected and improved procedures have been established. These include:

- Immediate deposit of all cash and checks
- Photocopies of all problematic receipts
- Daily cash reconciliations and counts if necessary
- Reconstruction of all commitment books
- Weekly uncollected tax receivable trial balances

BANK RECONCILIATIONS

The reconciliation of the Town's cash accounts is not being performed in a timely fashion. Many bank reconciliations for June 30, 1991 were not performed until September and October 1991. One June reconciliation was not completed and no reconciliations for July 1991 through September 1991 were prepared until March 1992. Also, the Town does not have standard reconciliation procedures or a standard bank reconciliation form. Properly reconciling cash in a timely manner is an important element of internal control. It aids in proper cash forecasting and budgeting and acts as a safeguard against possible theft or fraud. We recommend that the Town develop a standard reconciliation form to be completed immediately upon receipt of monthly bank statements.

Management's Response

Timely bank reconciliations are a continual problem. A part of this problem is attributable to the complex cash receipts system that needs to be streamlined. We have retained the services of the consulting division of KPMG Peat Marwick to assist us in identifying the source of the problem, and more importantly, assist us in developing a more effective and timely reporting and processing system.

The comments and recommendations presented in Exhibit I are intended to improve the system of internal accounting control or result in other operating efficiencies. The factual accuracy of our comments has been discussed with management so as to obtain their concurrence prior to the development of our recommendations for improvement.

These conditions were considered in determining the nature, timing and extent of the audit tests applied in our audit of the 1991 general purpose financial statements, and this report does not affect our qualified report on those financial statements dated September 30, 1991. We have not considered the internal control structure since the date of our report.

This report is intended solely for the information and use of the audit committee, management, and others within the organization.

We would like to acknowledge the courtesy and assistance extended to us by the Town personnel during the course of our audit.

Very truly yours,

A handwritten signature in black ink that reads "KPMG Peat Marwick". The signature is written in a cursive, flowing style.

KPMG PEAT MARWICK

DEPARTMENTAL BILLINGS,
CASH RECEIPTS AND RECONCILIATIONS

The departments throughout the Town are responsible for various activities including billing for services, receiving cash and remitting it to the Collector, and maintaining detail records of this activity. Proper controls over each of these areas is important to the Town in the following ways:

- Timely billing and prompt depositing of cash received by various departments is tremendously important to maintaining optimal cash flow, reducing dependency on short-term borrowings and maximizing investment income; and
- Maintenance of accurate detail records and timely reconciliations to the general ledger will improve financial reporting and help ensure that all individual transactions performed by the departments have been properly summarized on the general ledger.

During our testwork, we noted the following weakness in these areas.

Departmental Billings

During fiscal 1991, several billings, including property tax billings, were not issued on a timely basis. In addition, we noted

- Rent control bills that are normally billed in April or May were not mailed until June 28, 1991, due to processing difficulties in Information Services.
- Although the billing information for the May water and sewer bills was prepared by the Department of Public Works by May 20, 1991, accurate bills were not printed by Information Services until June 5, 1991. To further complicate matters, the Information Services Department was unable to furnish the Comptroller's Office with a detailed water and sewer receivables report at June 30, 1991. Apparently this report is generated on billing dates which do not necessarily coincide with any of the Town's cutoff dates (i.e., month or year-end). As a result, reconciliations are not currently being performed between the Collector-Treasurer's Department, Department of Public Works and the Comptroller's Department for water and sewer receivable balances.

We recommend that a greater effort be made by Information Services to provide more timely billings. When bills are printed at an early date, departments have sufficient time to recalculate and review the bills for errors prior to mailing. Timely billings will also help the Town forecast its cash flow needs in a more predictable fashion. Additionally, the Information Services Department should develop a program to allow detail receivable reports to be printed at dates other than billing dates. This will allow the Town to achieve a more accurate cutoff for all receivables (including water and sewer receivables) at year-end and provide the appropriate departments with sufficient information to perform proper reconciliation procedures.

Management's Response

We agree with the need for timely billings and have developed an annual calendar of billing dates that the Board of Selectmen and Data Processing Oversight Committee review periodically with the Director of Information Services. Any deviations from the proposed schedule will be dealt with on a timely basis. Additionally, cutoff procedures have been established so that trial balances as of the last day of each calendar month have been implemented.

Building Department

The Building Department collects cash for services rendered to taxpayers and remits these payments to the Collecting Division on a weekly basis. Because the weekly deposits can average between \$3,500 and \$7,500 throughout the year, not depositing these funds on a more frequent basis can increase the possibility of lost or misappropriated funds and decrease cash flow and interest income to the Town.

We recommend that the Building Department and other significant departmental receipts be remitted to the Collector-Treasurer's Department on a daily basis.

Management's Response

As suggested, the Building Department and all other departments that receive significant revenues directly are now required to turn their collections into the Town Treasurer on a daily basis.

Departmental Reconciliations

The general ledger summarizes various detailed transactions and records of the Town's departments and is the primary data source for financial reporting. To maintain an accurate general ledger, an effective system of internal accounting controls must be maintained. One essential control procedure is the periodic reconciliation of accounts maintained in the underlying supporting records. We noted the following areas where reconciliation procedures should be performed.

- Subsidiary ledgers for real, personal property and motor vehicle tax receivables are not reconciled to the general ledger on a regular basis. Additionally, reconciliations are not being performed between the departmental detail records and the general ledger for water and sewer, refuse, fire, veterans, retirement, assessor's, and police details.

We recommend that these reconciliations be performed at least quarterly in order to identify and resolve discrepancies on a timely basis.

- Due to delays created by the property revaluation, little time was available in which to review property tax bills prior to mailing. Due to these time constraints the Assessor's Department did not reconcile the total dollar value of the real property and the related tax bills to the amount reported to the Bureau of Accounts via the tax recapitulation sheet. This resulted in a \$23,000 understatement of the tax levy. Additionally, the Assessor's Department did not receive a report from Information Services to help identify the omitted properties until September 1991. In the future the tax levy should be reconciled to the tax recapitulation sheet before the bills are mailed to ensure a complete and accurate tax levy.

- Property tax bills were not properly reviewed by the Assessor's staff prior to mailing due to delays in printing the bills. As a result, approximately 1,000 erroneous bills were issued. The erroneous bills contained various inaccuracies including improper application of first-half real estate tax payments, bills with negative balances recorded as zero balances, and incorrect tax rates. These and other errors were reported to the Assessor's office and required time consuming corrections.

Tax bills should not be printed and mailed by the Town until an accurate and complete commitment is agreed upon and appropriate recalculation procedures are performed. Performing these two very important steps can help to detect errors in the tax bills prior to issuance and thereby prevent taxpayer misunderstandings and minimize subsequent correction procedures.

Management's Response

Corrective measures have been implemented to insure that timely trial balances of all committed and uncollected bills related to property taxes, water and sewer services, rent control fees, fire permits, police details and trash removal services are prepared at the end of every month. The Comptroller's office will review the monthly totals and reconcile them to the monthly general ledger balances.

In addition, all property tax bills are, as suggested, fully reviewed and tied into control totals before mailing.

POLICE PAID DETAIL RECEIVABLE

During our audit, we noted the following deficiencies in the police details account:

- There is no segregation of duties over the detail account. One clerk has direct control over billings, accounts receivable, cash collections and remittances to the Collector-Treasurer's Department.
- Detailed accounts receivable listings are not prepared on a regular basis.
- Reconciliations between the police department, the Collector-Treasurer's Department, and the Comptroller's Department are not performed for receivables or receipts.

We recommend the following improvements to the police detail system of accounting:

- Receipts for police detail activities should be sent directly to the Collector-Treasurer, rather than to the police department. After receipt, the Treasurer can provide the police details clerk with detail account information including payments.
- A subsidiary ledger containing "customer-specific" information within the police details account should be maintained. This ledger should list all activity including billings and cash received.
- The police details account should be reconciled to the Comptroller's and the Collector-Treasurer's records on a monthly basis to ensure proper and accurate recording.

Management's Response

The Police Department and the Treasurer's office do not concur with the recommendations in the management letter. They believe that better controls over the Police Detail system maintained and administered by the Police Department require collection information to be captured immediately at the Police Department.

A detailed subsidiary ledger that monitors the uncollected billings is available and has been improved through a new reporting system with the Town Comptroller's office. This revised system includes provisions for a monthly reconciliation with the Comptroller's and the Treasurer-Collector's records.

DIRECTOR OF FINANCE

We believe that the current management structure of the Town could be improved tremendously through reorganizing the financial operations of the Town under a Finance Director. This person would be responsible for the coordination and operation of all activities in the Town's major financial departments. These departments may include the Collector-Treasurer's Department, the Assessor's Department, and the Comptroller's Department and the Informational Services Department. We feel that the creation of this position would help to control the operations of these departments and eliminate some of the internal control problems that currently exist.

Management's Response

The Town Administrator concurs with this recommendation and has begun the lengthy procedure required to seek regulatory and statutory authority to create this structural reorganization. Changes of this type require voter and legislative approval, both of which will be sought.

ARBITRAGE

The Town does not have an adequate system to monitor compliance with federal arbitrage laws and regulations. According to the Internal Revenue Code, the issuer of tax-exempt bonds must rebate to the Federal Government the "excess earnings" on investments purchased with tax exempt bond proceeds. The bond issuer must maintain detailed records of all investments and perform calculations to determine the extent of excess earnings. If an issuer fails to comply with the arbitrage rebate law, certain tax penalties could apply or the bonds could become taxable.

We recommend that the Town develop a system to adequately track the investment of tax exempt bond issues to comply with federal arbitrage regulations.

Management's Response

The Town has engaged the services of its financial advisors, the Fleet Bank, to assist it in monitoring and tracking its arbitrage obligations.

DRUG FREE WORKPLACE ACT

The Single Audit Act of 1984 requires an evaluation of the internal controls used in administering federal financial assistance programs. One of the general compliance provisions requires that a drug-free workplace be maintained by all recipients of federal grants. The Drug-free Workplace provision requires employers to:

- Certify, for each grant, that they will provide and maintain a drug-free workplace;
- Publish a drug-free workplace policy;
- Establish a drug-free awareness policy;
- Distribute the policy to each employee working on the grant; and
- Report employee convictions to the grantor.

We noted that the Town was not complying with this general requirement for the federally funded Chapter I program. Specifically, we noted that employees were not notified of their responsibilities for maintaining a drug-free workplace under the "Drug free Workplace Act."

We suggest that the Town alert all employees working on the Chapter I program of their responsibilities for maintaining a drug free environment and the other relevant provisions of the Act.

Management's Response

The Town's School Committee adopted a Drug-Free Workplace Policy (GBKA) on September 11, 1991. Every employee who works in the school system has recently been sent notice regarding this policy. From this time forward, all new employees will be furnished with the policy notice immediately upon their hiring.

CAPITAL ASSET INVENTORY

Town management has taken preliminary steps to establish records and controls over the Town's fixed assets. To date, many of the larger departments of the Town have performed inventories of their fixed assets, categorized these assets by type and assigned values to each asset. These records are currently held by the Comptroller's Department, but have not been audited or reviewed by KPMG Peat Marwick.

Once the initial records are created, the Town should implement policies and procedures to ensure adequate controls are maintained over fixed assets. These procedures should include:

- Controls to ensure all fixed asset additions, sales, abandonments, and transfers are properly recorded;
- Periodic reconciliations of detail records to the general ledger;

- Periodic inventory of fixed assets by location; and
- Verification that any asset traded in for a new acquisition is properly removed from the records.

Management's Response

The Town agrees with the need to establish a sound fixed asset system and has, as noted, started to implement such a program. A software package has been obtained that will assist in the development of a townwide data base for management and control purposes. The Town is presently seeking financial resources and approvals to obtain the necessary technical assistance required to capture the historical information. There is some doubt about the necessity and value of a complete program in light of the difficult times. The subject will be discussed at the next Town Meeting where the local appropriating authority will decide upon the importance of this issue to the Town's residents and taxpayers.

INFORMATION SERVICES AND DATA PROCESSING

OASIS Tax System

The Town installed its OASIS tax system last fall and encountered many difficulties during implementation. Some observations about the OASIS system and its implementation are provided below.

1. The OASIS system was chosen by users who no longer work for the Town. As a result the current users were not involved in implementing the system and do not take any responsibility for it.
2. Before the system was completely installed two key individuals responsible for installing the system (a systems analyst in Assessing and the programmer/analyst in data processing) left the Town.
3. Just before the OASIS system was implemented, the Town decided to implement four new types of liens that had to be programmed into the software.
4. Although the Town paid for a Personal Property Appraisal Module as part of the OASIS system, this module has not yet been used.

Because of the difficulties encountered with the OASIS system, the Town is developing a new in-house Tax Accounting Module on the HP 3000XE computer system. However, the Town still plans to use the Tax Roll Administration Module from the OASIS system and therefore must write an in-house program so that data can be transferred between the HP computer system and the IBM computer system.

The new in-house Tax Accounting Module is expected to be in place by July 1, 1991. Until that time, the OASIS system will continue to be used.

Management's Response

The several departments affected by the complexity and inadequacies of the "OASIS" tax system are continuously working on developing improvements. The Board of Selectmen has recently reconstituted the Computer Advisory Committee in order to have an expert review of all data processing systems and operations including the tax billing and collection system. This is a very high priority of the Town's top management and will be addressed over the next few years.

EDP Steering Committee

The Town had an EDP Steering Committee three years ago to help identify the future direction of the Town's information services. This committee was disbanded a year later. Because of the Town's need to control the data processing requirements of the Town and properly select and implement hardware and software, we recommend that the EDP Steering Committee be reactivated.

The Steering Committee should consist of department heads, MIS Director, and Town management with data processing experience. The Town should also determine if any data processing experts residing in Brookline would like to serve on this committee as well.

The responsibilities of the Steering Committee might include:

- Developing a 5 to 10 year EDP growth plan for hardware, software, and operating personnel based on the goals and objectives of the Town's overall strategic plan;
- Developing training programs to educate Town users in data processing as well as their particular application software;
- Evaluating and prioritizing software and hardware acquisitions;
- Studying new technologies (e.g., Local Area Networks-LANs) and determining how they could improve the Town's business processes.

Management's Response

The Town has recently reactivated two data processing committees. One of the committees is comprised of the Department heads of the major user departments. It is chaired by the Deputy Town Administrator and meets every other week. The second committee is a Selectmen appointed citizen advisory committee. This committee is chaired by the Chairman of the Board of Selectmen and is made up of a select group of Town citizens who have various specialized pertinent expertise. The Selectmen's committee is responsible, in part, for the development of the long range plan and the recommendation for the acquisition of new state-of-the-art technologies as well as a coordination and standardization plan throughout the Town.

TOWN OF BROOKLINE, MASSACHUSETTS

General Purpose Financial Statements
and Required Supplementary Information

Year Ended June 30, 1991

(With Independent Auditors' Report Thereon)

BROOKLINE PUBLIC LIBRARY

TOWN OF BROOKLINE, MASSACHUSETTS

General Purpose Financial Statements
and Required Supplementary Information

Year Ended June 30, 1991

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Certified Public Accountants

One Boston Place
Boston, MA 02108

Telephone 617 723 7700
Telex 617 443 0082 PMMBOST

Telecopier 617 723 6864

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Brookline, Massachusetts:

We have audited the general purpose financial statements of the Town of Brookline, Massachusetts, as of and for the year ended June 30, 1991, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town has not maintained records of the cost of all its general fixed assets as required by generally accepted accounting principles and, therefore, the general fixed asset account group (GFAAG) presented in the accompanying general purpose financial statements is incomplete.

In our opinion, except that the omission of certain Town assets from the GFAAG results in an incomplete presentation, as discussed in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Brookline, Massachusetts, at June 30, 1991, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles.



To the Board of Selectmen
Town of Brookline, Massachusetts
Page Two

The unaudited schedules of historical pension information on pages 24 and 25 are not a required part of the general purpose financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures to these schedules, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

KPMG Peat Marwick

September 30, 1991

TOWN OF BROOKLINE, MASSACHUSETTS

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1991

(except for the Pension Trust Fund which is as of December 31, 1990)

	Governmental Fund Types				Fiduciary Fund Types			Account Groups		Total (Memorandum only)
	Assets	General	Special Revenue	Capital Projects	Trust Agency	Pension Trust	General			
							Long-term Obligations	Fixed Assets		
Cash and investments (note 5)		\$ 4,612,167	\$ 1,683,364	\$ 3,336,012	\$ 8,971,103	\$ 51,342,476	\$ -	\$ -	\$ 69,945,122	
Receivables:										
Property taxes		6,076,860	-	-	-	-	-	-	6,076,860	
Motor vehicle excise		1,291,355	-	-	-	-	-	-	1,291,355	
Departmental		1,341,285	406,612	-	-	-	-	-	1,747,897	
Intergovernmental		-	344,646	-	-	-	-	-	344,646	
User charges		1,447,323	-	-	-	-	-	-	1,447,323	
Accrued interest		-	-	-	-	302,069	-	-	302,069	
Other		444,802	24,642	-	-	269,756	-	-	739,200	
Total receivables		10,601,625	775,900	-	-	571,825	-	-	11,949,350	
Property, plant and equipment		-	-	-	-	-	-	15,149,674	15,149,674	
Deposits and other assets		3,947	-	-	588,400	-	-	-	592,347	
Amounts to be provided for the retirement of general long-term obligations		-	-	-	-	-	91,750,101	-	91,750,101	
Total assets		\$ 15,217,739	\$ 2,459,264	\$ 3,336,012	\$ 2,559,503	\$ 51,914,301	\$ 91,750,101	\$ 15,149,674	\$ 189,386,594	
Liabilities and Fund Equity										
Warrants and accounts payable		\$ 1,288,420	\$ 1,895	\$ -	\$ 495,964	\$ 270,415	\$ -	\$ -	\$ 2,056,694	
Accrued liabilities:										
Tax abatements		3,679,254	-	-	-	-	-	-	3,679,254	
Sick and vacation (note 8)		-	-	-	-	-	2,639,101	-	2,639,101	
Pension cost (note 7)		-	-	-	-	-	70,496,000	-	70,496,000	
Other		-	-	-	36,604	-	-	-	36,604	
Deferred compensation (note 13)		-	-	-	5,806,192	-	-	-	5,806,192	
General obligation bonds and notes payable (notes 8 and 9)		-	-	1,483,741	-	-	18,615,000	-	20,098,741	
Deferred revenue		5,217,427	411,502	-	-	-	-	-	5,628,929	
Total liabilities		10,185,101	413,397	1,483,741	6,338,760	270,415	91,750,101	-	110,441,515	
Fund equity:										
Investments in general fixed assets		-	-	-	-	-	-	15,149,674	15,149,674	
Reserved for:										
Encumbrances and continuing appropriations		1,813,549	332,843	743,879	-	-	-	-	2,890,271	
Nonexpendable trust principal		-	-	-	1,410,758	-	-	-	1,410,758	
Employees' benefits		-	-	-	588,400	-	-	-	588,400	
Unreserved:										
Undesignated		3,219,089	1,713,024	1,108,392	1,221,585	-	-	-	7,262,090	
Total fund equity (note 10)		5,032,638	2,045,867	1,852,271	3,220,743	51,643,886	-	-	78,945,079	
Contingencies (note 12)										
Total liabilities and fund equity		\$ 15,217,739	\$ 2,459,264	\$ 3,336,012	\$ 2,559,503	\$ 51,914,301	\$ 91,750,101	\$ 15,149,674	\$ 189,386,594	

See accompanying notes to general purpose financial statements.

Combined Statement of Revenues, Expenditures and Changes in Fund Equity - All Governmental Fund Types and Expendable Trust Funds

Year ended June 30, 1991

	Governmental Fund Types			Fiduciary	Total (Memorandum only)
	General	Special Revenue	Capital Projects	Fund Type Expendable Trust	
Revenues:					
Real and personal property taxes (note 3)	\$ 61,812,389	\$ -	\$ -	\$ -	\$ 61,812,389
Motor vehicle excise	2,380,206	-	-	-	2,380,206
Licenses and permits	650,800	-	-	-	650,800
Investment income	1,068,238	11,254	-	143,572	1,223,064
Intergovernmental	10,664,627	3,742,801	530,973	-	14,938,401
Payments in lieu of taxes	563,084	-	-	-	563,084
Water revenue	8,928,298	-	-	-	8,928,298
Departmental and other revenue	5,576,755	5,127,568	-	1,407,382	12,111,705
Fines	2,939,770	-	-	-	2,939,770
Total revenues	<u>94,584,167</u>	<u>8,881,623</u>	<u>530,973</u>	<u>1,550,954</u>	<u>105,547,717</u>
Expenditures:					
Current:					
Education	32,658,386	4,731,730	-	83,611	37,473,727
General government	3,867,796	62,324	-	-	3,930,120
Public safety	17,292,591	1,217,822	-	-	18,510,413
Public works	15,157,687	77,147	-	-	15,234,834
Library	2,057,720	30,594	-	-	2,088,314
Recreation	1,040,866	44,891	-	34,281	1,120,038
Pension and annuity	7,197,480	-	-	1,068,772	8,266,252
Human services	1,838,926	58,325	-	-	1,897,251
State and district assessments	4,827,297	-	-	-	4,827,297
Group self-insurance	-	-	-	3,979,116	3,979,116
Miscellaneous	783,599	1,549,833	-	205,327	2,538,759
Nondepartmental	5,072,058	-	-	-	5,072,058
Capital outlay	-	-	-	-	4,076,961
Debt service	4,324,306	-	4,076,961	-	8,401,267
Total expenditures	<u>96,118,712</u>	<u>7,772,666</u>	<u>4,076,961</u>	<u>5,371,107</u>	<u>113,339,446</u>
Excess (deficiency) of revenues over expenditures	<u>(1,534,545)</u>	<u>1,108,957</u>	<u>(3,545,988)</u>	<u>(3,820,153)</u>	<u>(7,791,729)</u>
Other financing sources (uses):					
Proceeds of bonds (note 8)	-	-	3,210,000	-	3,210,000
Operating transfers in (out), net (note 11)	(2,272,879)	(822,288)	-	3,095,167	-
Total other financing sources (uses), net	<u>(2,272,879)</u>	<u>(822,288)</u>	<u>3,210,000</u>	<u>3,095,167</u>	<u>3,210,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(3,807,424)	286,669	(335,988)	(724,986)	(4,581,729)
Fund equity, beginning of year, as previously reported	9,432,066	1,759,198	2,188,259	2,534,971	15,914,494
Prior period adjustment (note 10)	(592,004)	-	-	-	(592,004)
Fund equity, end of year	<u>\$ 5,032,638</u>	<u>\$ 2,045,867</u>	<u>\$ 1,852,271</u>	<u>\$ 1,809,985</u>	<u>\$ 10,740,761</u>

See accompanying notes to general purpose financial statements.

Statement of Revenues and Expenditures - Budgetary Basis
Budget and ActualYear ended June 30, 1991
(with comparative actual figures for the year ended June 30, 1990)

	Final Budget	Actual	Variance Favorable (Unfavorable)	Year ended June 30, 1990 Actual
Revenues:				
Real and personal property taxes	\$ 61,880,449	\$ 62,172,534	\$ 292,085	\$ 59,877,940
Motor vehicle excise	2,300,000	2,380,206	80,206	2,246,013
Licenses and permits	536,000	650,800	114,800	563,493
Investment income	1,100,000	1,068,238	(31,762)	1,338,207
Intergovernmental	10,315,696	10,507,167	191,471	12,708,176
Payments in lieu of taxes	529,000	563,084	34,084	624,745
Water revenue	9,081,361	8,928,298	(153,063)	9,575,935
Departmental and other revenue	5,690,532	5,576,755	(113,777)	5,858,821
Fines	3,000,000	2,939,770	(60,230)	2,851,107
Total revenues	<u>94,433,038</u>	<u>94,786,852</u>	<u>353,814</u>	<u>95,644,437</u>
Expenditures:				
Education	32,216,515	32,644,547	(428,032)	31,167,473
General government	4,016,282	3,954,380	61,902	3,486,601
Public safety	17,395,728	17,276,605	119,123	16,472,018
Public works	15,478,719	15,108,244	370,475	15,179,363
Library	2,070,933	2,070,913	20	1,989,141
Recreation	1,060,155	1,051,992	8,163	1,082,947
Pension and annuity	7,205,688	7,204,003	1,685	7,029,553
Human services	1,883,737	1,842,380	41,357	1,732,427
State and district assessments	4,817,571	4,827,297	(9,726)	4,574,937
Special article	1,070,154	1,070,154	-	817,392
Nondepartmental	5,186,318	5,070,311	116,007	4,801,441
Debt service	4,324,308	4,324,305	3	3,478,683
Total expenditures	<u>96,726,108</u>	<u>96,445,131</u>	<u>280,977</u>	<u>91,811,976</u>
Excess (deficiency) of revenues over expenditures	<u>(2,293,070)</u>	<u>(1,658,279)</u>	<u>634,791</u>	<u>3,832,461</u>
Other financing sources (uses):				
Operating transfers in (out):				
Special revenue funds	822,288	822,288	-	1,014,030
Trust funds	(3,105,167)	(3,105,167)	-	(2,951,059)
Total other financing sources (uses)	<u>(2,282,879)</u>	<u>(2,282,879)</u>	<u>-</u>	<u>(1,937,029)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (4,575,949)</u>	<u>\$ (3,941,158)</u>	<u>\$ 634,791</u>	<u>\$ 1,895,432</u>

See accompanying notes to general purpose financial statements.

TOWN OF BROOKLINE, MASSACHUSETTS

Combined Statement of Revenues, Expenses and Changes in Fund Equity - Pension Trust Fund and Nonexpendable Trust Funds

Year ended June 30, 1991
(except for the Pension Trust Fund
which is for the year ended December 31, 1990)

	Fiduciary Fund Types		Total
	Pension Trust	Nonexpendable Trusts	(Memorandum only)
Revenues:			
Investment income	\$ 1,601,582	\$ 85,750	\$ 1,687,332
Net unrealized loss in fair value of investments	(1,152,407)	-	(1,152,407)
Contributions	8,646,027	81,230	8,727,257
Intergovernmental	1,009,296	-	1,009,296
Total revenues	<u>10,104,498</u>	<u>166,980</u>	<u>10,271,478</u>
Expenses:			
Salaries, wages and fringe benefits	97,150	-	97,150
Benefits paid	7,934,217	-	7,934,217
Member refunds, and transfers and reimbursements to other systems, net	244,765	-	244,765
Other	20,263	49,503	69,766
Total expenses	<u>8,296,395</u>	<u>49,503</u>	<u>8,345,898</u>
Net income	1,808,103	117,477	1,925,580
Fund equity, beginning of year	<u>49,835,783</u>	<u>1,293,281</u>	<u>51,129,064</u>
Fund equity, end of year	\$ <u>51,643,886</u>	\$ <u>1,410,758</u>	\$ <u>53,054,644</u>

See accompanying notes to general purpose financial statements.

TOWN OF BROOKLINE, MASSACHUSETTS

Statement of Cash Flows - Nonexpendable Trust Funds

Year ended June 30, 1991

Cash flows from operating activities:

Net income	\$ <u>117,477</u>
Adjustments to reconcile net income to net cash provided by operating activities:	
Changes in assets and liabilities:	
Decrease in due from other funds	4,020
Increase in other assets	<u>(48,400)</u>

Net cash provided by operating activities 73,097

Cash flows from investing activities:

Sale of investments	<u>90,826</u>
---------------------	---------------

Net cash provided by investing activities 90,826

Net increase in cash and cash equivalents 163,923

Cash and cash equivalents at beginning of year 744,078

Cash and cash equivalents at end of year \$ 908,001

See accompanying notes to general purpose financial statements.

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to General Purpose Financial Statements

June 30, 1991

(1) Reporting Entity

The Town's general purpose financial statements include the operations of all organizations for which the Board of Selectmen exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

Based on the aforementioned oversight criteria, the operations of the following entities have been included in or excluded from the accompanying general purpose financial statements:

Entity included in the general purpose financial statements:

- Brookline Retirement System ("System"). The System was established under the authority of Chapter 32 of the Massachusetts General Laws, as amended, and is an independent contributory retirement system available to employees of the Town. The powers of the System are vested in the Town Retirement Board.

Entity excluded from the general purpose financial statements:

- Brookline Housing Authority. The Board members are appointed by the Town. The Town has no oversight responsibility for the Authority's operations and no responsibility for the Authority's deficits or debt.

(2) Summary of Significant Accounting Policies

(a) Basis of Presentation

The financial condition and results of operations of the Town's funds are presented as of and for the year ended June 30, 1991, except for the Town's Retirement System which is presented as of and for the year ended December 31, 1990. The accounting policies of the Town conform with generally accepted accounting principles ("GAAP"), except that the Town has not maintained records of the cost of all its general fixed assets as required by generally accepted accounting principles, and therefore, the General Fixed Asset Account Group ("GFAAG") in the accompanying general purpose financial statements is incomplete. Such departure from GAAP is permissible under the Massachusetts Uniform Municipal Accounting System.

(Continued)

Notes to General Purpose Financial Statements

(b) Fund Accounting

The operations of the Town are recorded in the following fund types and account groups:

- Governmental Fund Types

Governmental funds are used to account for the Town's expendable financial resources and related liabilities (except those accounted for in similar trust funds). The measurement focus is upon determination of changes in financial position. The following are the Town's governmental fund types:

General Fund - The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to specified purposes.

Capital Project Funds - Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by trust funds).

- Fiduciary Fund Types

Trust and Agency Funds - Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent. Trust funds include expendable trust funds, nonexpendable trust funds, and pension trust funds. Nonexpendable trust funds and pension trust funds use the same measurement focus and basis of accounting as proprietary funds. Expendable trust funds use the same measurement focus and basis of accounting as governmental funds. Agency funds are custodial in nature and do not involve measurement of results of operations.

- Account Groups

General Long-term Obligations Account Group - This account group is used to account for all general long-term obligations of the Town.

General Fixed Assets Account Group - This account group is used to account for all fixed assets of the Town.

(c) Basis of Accounting

The modified accrual basis of accounting is followed by governmental funds, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred except for (1) interest on general long-term obligations, which is recorded when due, and (2) the noncurrent portion of accrued vacation and sick leave, pension costs, and judgments and claims, which are recorded in the general long-term obligations account group.

(Continued)

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to General Purpose Financial Statements

In applying the "susceptible to accrual" concept to intergovernmental revenues, there are essentially two types of revenues. In one, moneys must be expended on the specific purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures incurred. In the other, moneys are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Property taxes are recognized as revenue in the year for which taxes have been levied, provided they are collected within 60 days after year-end. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned.

The accrual basis of accounting is used by nonexpendable trust funds and pension trust funds.

(d) Encumbrances and Continuing Appropriations

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in governmental funds. Open encumbrances at year-end are reported as reservations of fund balances. Encumbrances do not constitute expenditures or liabilities, except for budgetary purposes (see note 4).

Certain unexpended and unencumbered appropriations for incompletd projects are carried over to succeeding years. Such continuing appropriations are accounted for similar to encumbrances.

(e) Inventory

The cost of inventory is recorded as an expenditure at the time individual inventory items are consumed (consumption method).

(f) Accrued Sick and Vacation

Employees are granted vacation and sick leave in varying amounts. Upon retirement, termination or death, certain employees are compensated for unused vacation and sick leave (subject to certain limitations) at their then current rates of pay. The amount of sick and vacation costs which are not currently due and payable is recorded in the general long-term obligations account group. The amount recorded is the unused days earned at the current rate of pay.

(g) General Fixed Assets

General fixed assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed assets account group. Contributed fixed assets are recorded at their estimated fair market value at the time received.

(Continued)

Notes to General Purpose Financial Statements

Certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized. Such assets normally are immovable and of value only to the Town. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets. Depreciation is not provided on general fixed assets.

(h) Self-Insurance

The Town has established a self-insured medical program which is accounted for as an expendable trust fund. Both employees and the Town contribute to the fund based upon a 75% (Town) and 25% (employee) primary care premium formula.

The Town carries insurance on individual medical claims in excess of \$50,000 annually. The purpose of this program is to pay medical claims of the Town's employees and their covered dependents. The Town accrues claims submitted for medical services rendered prior to June 30, 1991.

(i) Workers' Compensation

The Town provides workers' compensation on a self insured basis with an insured stop/loss of \$300,000 per accident. Employees injured on the job receive two-thirds of their salary plus 100% reimbursement of related medical expenses.

(j) General Liability Insurance

The Town has a general liability insurance policy which covers the Town's property, automobiles, equipment, landlord liability and fidelity bonds.

(k) Total Columns

Total columns on the general purpose financial statements are captioned "Memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data are not comparable to a consolidation of the various fund types and account groups.

(3) Property Taxes

Real and personal property taxes are based on values assessed as of each January 1 and are normally due on the subsequent November 1 and May 1. By law, all taxable property in the Commonwealth of Massachusetts must be assessed at 100% of fair cash value. Taxes due and unpaid after the respective due dates are subject to interest and penalties. The Town has an ultimate right to foreclose on property for which taxes have not been paid. Property taxes levied are recorded as receivables in the fiscal year of the levy.

A statewide tax limitation statute known as "Proposition 2-1/2" limits the property tax levy to an amount equal to 2-1/2% of the value of all taxable property in the Town. A secondary limitation is that no levy in a fiscal year may exceed the preceding year's allowable tax levy by more than 2-1/2%, plus taxes levied on certain property newly added to the tax rolls. Certain Proposition 2-1/2 taxing limitations can be overridden by a Town-wide referendum vote.

(Continued)

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to General Purpose Financial Statements

(4) Budgetary Basis of Accounting

The Town must establish its property tax rate each year so that the resulting property tax levy will comply with the limits required by Proposition 2-1/2 and also constitute that amount which will equal the sum of (a) the aggregate of all annual appropriations for expenditures and transfers, plus (b) provision for the prior fiscal year's deficits, if any, less (c) the aggregate of all non-property tax revenue and transfers projected to be received by the Town, including available surplus funds.

The budgets for all departments and operations of the Town, except that of public schools, are prepared under the direction of the Board of Selectmen. The School Department budget is prepared under the direction of the School Committee. Original and supplemental appropriations are acted upon by Town meeting vote.

The Town's General Fund budget is prepared on a basis other than generally accepted accounting principles ("GAAP"). The "actual" results column of the Statement of Revenues and Expenditures - Budgetary Basis is presented on a "budget basis" to provide a meaningful comparison with the budget. The major differences between the budget and GAAP bases are that:

- (a) Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
- (b) Encumbrances and continuing appropriations are recorded as the equivalent of expenditures (budget), as opposed to a reservation of fund balance (GAAP).

The following reconciliation summarizes the differences between budget and GAAP basis accounting principles for the year ended June 30, 1991:

	<u>Revenue</u>	<u>Expenditures</u>	Other financing sources (uses), net
As reported on a budgetary basis	\$ 94,786,852	96,445,131	(2,282,879)
Adjustment of revenues to a modified accrual basis	(202,685)	-	10,000
Adjustment for encumbrances and continuing appropriations	<u>-</u>	<u>(326,419)</u>	<u>-</u>
As reported on a GAAP basis	\$ <u>94,584,167</u>	<u>96,118,712</u>	<u>(2,272,879)</u>

(Continued)

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to General Purpose Financial Statements

(5) Cash and Investments

State and local statutes place certain limitations on the nature of deposits and investments available to the Town. Deposits (including demand deposits, term deposits and certificates of deposit) in any one financial institution may not exceed certain prescribed levels without collateralization by the financial institutions involved. Investments can also be made in securities issued by or unconditionally guaranteed by the U.S. government or agencies that have a maturity of less than one year from the date of purchase, repurchase agreements guaranteed by the U.S. government or agencies that have a maturity of less than one year from the date of purchase, repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase, and units in the Massachusetts Municipal Depository Trust ("MMDT").

In addition, the Town's Pension Trust Fund has additional investment powers, most notably the ability to invest in common stocks, corporate bonds and other specified investments.

Deposits

The following summary presents the amount of the Town's deposits that are fully insured or collateralized with securities held by the Town or its agent in the Town's name (Category 1), those bank deposits that are collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name (Category 2), and those bank deposits that are not collateralized (Category 3) at June 30, 1991.

	<u>Category</u>			<u>Total</u>	<u>Carrying</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank</u>	<u>Amount</u>
				<u>Balance</u>	
Cash	\$ <u>1,569,043</u>	<u>-</u>	<u>10,134,136</u>	<u>11,703,179</u>	<u>12,963,103</u>

Investments

The Town categorizes the carrying value of its investments according to the level of risk assumed by the Town. Category 1 includes investments that are insured, registered or held by the Town's agent in the Town's name. Category 2 includes uninsured and unregistered investments held by the counterparty's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments held by the counterparty, its trust department or its agent, but not in the Town's name. Investments in MMDT, a pooled fund, are not categorized.

(Continued)

Notes to General Purpose Financial Statements

	Category			Not Categorized	Total Carrying Value	Market Value
	<u>1</u>	<u>2</u>	<u>3</u>			
Mutual funds	\$ -	5,806,192	10,000	-	5,816,192	5,818,260
Common and preferred stock	-	18,380,561	-	-	18,380,561	19,421,259
Corporate bonds and notes	-	4,212,437	-	-	4,212,437	4,094,243
U.S. government obligations	-	27,665,453	-	-	27,665,453	27,568,695
MMDT	-	-	-	907,376	907,376	907,376
Totals	\$ -	<u>56,064,643</u>	<u>10,000</u>	<u>907,376</u>	<u>56,982,019</u>	<u>57,809,833</u>

Of the investments reflected in the preceding table, investments of the Town's Pension Fund constitute 85% of the amount in Category 2.

The composition of the Town's bank deposits and investments fluctuates depending primarily on the timing of real estate tax receipts, proceeds from borrowings, collections of state and federal aid, and capital outlays throughout the year. Accordingly, the Category 3 amounts were higher at times during the year than at year-end.

(6) Fixed Assets

A summary of general fixed assets at June 30, 1991 follows:

Buildings	\$ 8,046,741
Machinery and equipment	<u>7,102,933</u>
	\$ <u>15,149,674</u>

(7) Pension Plans

(a) Plan Description

The Town contributes to the Town of Brookline Employees' Retirement System ("System"), a single-employer, public employee retirement system that acts as the investment and administrative agent for the Town and the Brookline Housing Authority. The Town's payroll for employees covered by the System for the year ended December 31, 1990, was \$32,005,000. Public school teachers are covered by the Commonwealth of Massachusetts Teachers' Retirement System (TRS) to which the Town of Brookline does not contribute. The Town's payroll covered by TRS was \$23,880,655 in calendar 1990. Total payroll for the Town was \$55,885,655.

The System and the TRS are contributory defined benefit plans covering all Town employees and teachers and Brookline Housing Authority employees deemed eligible. Certain Town employees are covered by the Town's noncontributory pension plan.

(Continued)

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to General Purpose Financial Statements

Instituted in 1937, the System is a member of the Massachusetts Contributory System and is governed by Chapter 32 of the Massachusetts General Laws. Membership in the System is mandatory immediately upon the commencement of employment for all permanent, full-time employees. Current membership in the System consists of the following:

	<u>Number of Employees</u>
Active members	1,157
Inactive members	143
Retired members	<u>756</u>
	<u>2,056</u>

Both systems provide for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. Benefit payments are based upon a member's age, length of creditable service, level of compensation and group classification.

Members of both systems become vested after 10 years of creditable service. A retirement allowance may be received upon reaching age 65 or upon attaining 20 years of service. The systems also provide for early retirement at age 55 if a Participant (1) has a record of 10 years of creditable service, (2) was on the Town payroll on January 1, 1978, (3) voluntarily left Town employment on or after that date, and (4) left accumulated annuity deductions in the fund. Active members contribute either 5, 7 or 8% of their gross regular compensation depending on the date upon which their membership began.

The systems also provide death and disability benefits.

(b) Significant Accounting Policies and System Assets

The accounting records of the System are maintained on a calendar year basis in accordance with the standards and procedures established by the Commissioner of the Public Employee Retirement Administration.

The investments of the System are valued as follows:

Bonds are valued at amortized cost which is the original cost of the investment plus or minus any bond discount or bond premium calculated ratably to maturity.

Stocks are reflected at their quoted market value.

Cash and investments of the System at December 31, 1990, are summarized as follows:

	<u>Cost</u>	<u>Carrying value</u>
Cash	\$ 3,487,963	3,487,963
Bonds, notes and U.S. government securities	28,825,922	28,782,416
Stocks	<u>18,329,390</u>	<u>19,072,097</u>
Total	\$ <u>50,643,275</u>	<u>51,342,476</u>

(Continued)

Notes to General Purpose Financial Statements

(c) Funding Status and Progress

The amount shown below as the "Pension Benefit Obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the System on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the System.

The pension benefit obligation was computed as part of an actuarial valuation performed as of January 1, 1991. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 7.5% a year compounded annually, (b) projected salary increases of 4.5% a year compounded annually, attributed to inflation, (c) additional projected salary increases of 1.5% a year, attributable to seniority/merit, and (d) no post-retirement benefit increases.

The total unfunded pension benefit obligation applicable to the System and its components at January 1, 1991, is as follows (in thousands):

Pension benefit obligation:

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 51,760
Current employees:	
Accumulated employee contributions, including allocated investment earnings	24,482
Employer-financed vested	23,682
Employer-financed nonvested	<u>22,216</u>
Total pension benefit obligation	122,140
Net assets available for benefits, at market value	<u>51,644</u>
Unfunded pension benefit obligation	\$ <u>70,496</u>

(Continued)

Notes to General Purpose Financial Statements

(d) Contribution Requirements and Contribution Made

The Town is required to contribute each fiscal year an amount approximating the pension benefits (less certain interest credits) expected to be paid during the year ("pay-as-you-go" method). This amount is determined in advance by the Public Employee Retirement Administration (PERA) and is based in part on the previous year's benefit payout. No actuarial information is used in determining this amount. Generally accepted accounting principles require that pension costs be actuarially determined. The Commonwealth of Massachusetts currently reimburses the System on a quarterly basis for the portion of benefit payments owing to cost-of-living increases granted after the implementation of Proposition 2-1/2.

The Town's contribution to the System for 1991 of \$8,646,027 was made in accordance with the funding policy described above and was funded as follows: The Town contributed \$6,494,727 (20% of current covered payroll); employees contributed \$2,151,300 (7% of current covered payroll).

(e) Trend Information

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Trend information may be found on pages 24 and 25 of the Town's general purpose financial statements. For the three years ended December 31, 1990, 1989 and 1988, respectively, available assets were sufficient to fund \$51,644,000 or 42%, \$49,836,000 or 43% and \$42,257,000 or 36% of the pension benefit obligation. Unfunded pension benefit obligation represented 220%, 215% and 228% of the annual payroll for employees covered by the plan for 1990, 1989 and 1988, respectively.

(f) Adoption of Chapter 32, Section 22D

On June 1, 1989, the Board of Selectmen voted to accept the provisions of Chapter 32, Section 22D. By such acceptance, certain changes to the Town's provisions are mandated. In addition, the Town must establish an approved funding program to fully fund the System by June 30, 2028, provide certain fitness and wellness programs and meet certain performance standards for the invested funds. In return, the Commonwealth will provide financial assistance through a program of funding grants for 15 years.

The primary benefit changes include: 1) removing the \$30,000 cap on regular compensation used in determining the retirement allowance for members who joined the System after January 1, 1979 (affected members would be required to contribute an additional 2% of their regular compensation over \$30,000), 2) reducing eligibility for ordinary disability from 15 years to 10 years of creditable service, 3) permitting members working after age 70 to continue contributing to the System in order to receive a benefit based on their earnings through actual retirement, and 4) increasing the dependents' allowance from \$312 per year to \$450 per year subject to future cost-of-living adjustments.

(Continued)

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to General Purpose Financial Statements

(8) Long-term Debt

The following is a summary of changes in general long-term obligations for the year ended June 30, 1991:

Bonds:

	Inside Debt Limit	Issue amount	Interest rate	Final Maturity date	June 30, 1990	Additions	Retirements	June 30, 1991	Interest paid
1982 Water Garage Construction		\$ 1,225,000	7.50%	11/01/94	\$ 500,000	-	100,000	400,000	33,750
1984 School Building Improvements		1,210,000	7.50%	11/01/94	500,000	-	100,000	400,000	33,750
1984 Golf Course Irrigation System		275,000	7.50%	11/01/94	125,000	-	25,000	100,000	8,438
1983 Park and Forestry Building Construction		165,000	7.50%	11/01/94	75,000	-	15,000	60,000	5,063
1984 Parking Meter Acquisitions		120,000	5.38%	05/01/95	56,000	-	16,000	40,000	3,017
1985 Computer System Acquisition		1,000,000	5.38%	05/01/96	450,000	-	137,500	312,500	24,525
1985 Telephone System Acquisition		705,000	5.38%	05/01/91	109,000	-	109,000	-	5,668
1985 Energy Conservation		355,000	5.38%	05/01/96	213,000	-	35,500	177,500	11,715
1985 High School Roof Replacement		120,000	5.38%	05/01/96	72,000	-	12,000	60,000	3,960
1986 Library Automated Circulation System		700,000	5.15%	12/15/96	370,000	-	110,000	260,000	16,095
1987 Telephone System Phase II		145,000	6.63%	12/01/91	70,000	-	35,000	35,000	3,413
1987 Fire Station Roof		100,000	6.63%	12/01/96	70,000	-	10,000	60,000	4,225
1987 Lincoln School Improvement		370,000	6.63%	12/01/97	290,000	-	40,000	250,000	17,580
1987 Highway Garage Phase I		600,000	6.63%	12/01/91	300,000	-	150,000	150,000	14,625
1987 Computer System Phase II		300,000	6.63%	12/01/92	180,000	-	60,000	120,000	9,750
1990 High School Science Labs		4,070,000	6.37%	11/15/98	4,070,000	-	500,000	3,570,000	242,480
1990 Pierce School		3,235,000	6.37%	11/15/98	3,235,000	-	360,000	2,875,000	194,080
1990 High School Roof		120,000	6.37%	11/15/98	120,000	-	15,000	105,000	7,140
1990 High School Roof		300,000	6.38%	11/15/99	300,000	-	30,000	270,000	18,120
1990 Clark Playground		300,000	6.38%	11/15/99	300,000	-	30,000	270,000	18,120
1990 Parking Meters		290,000	6.30%	11/15/93	290,000	-	75,000	215,000	15,908
1990 Town Hall Roof		40,000	6.36%	11/15/97	40,000	-	5,000	35,000	2,380
Subtotal		15,745,000			11,735,000	-	1,970,000	9,765,000	693,802
Outside Debt Limit									
1979 Water Mains		3,030,000	6.25%	2/15/95	1,000,000	-	200,000	800,000	62,500
1982 B-2 Parcel Urban Renewal Land Acquisition		1,880,000	7.50%	11/01/94	930,000	-	190,000	740,000	62,625
1984 Water Meter Replacement Program		500,000	7.50%	11/01/94	250,000	-	50,000	200,000	16,875
1986 Water Mains		1,550,000	5.15%	12/15/01	1,235,000	-	105,000	1,130,000	60,913
1987 Water Mains Phase II		2,150,000	6.63%	12/01/02	1,850,000	-	150,000	1,700,000	118,225
1987 Runkle School Improvement		1,080,000	6.63%	12/01/96	840,000	-	120,000	720,000	50,700
1987 Pierce School Improvement		150,000	6.63%	12/01/96	110,000	-	20,000	90,000	6,500
1990 Water Main Phase III		300,000	6.37%	11/15/99	300,000	-	40,000	260,000	17,780
Subtotal		10,640,000			6,515,000	-	875,000	5,640,000	396,118
Total bonds		\$ 26,385,000			18,250,000	-	2,845,000	15,405,000	1,089,920
Notes payable					-	3,210,000	-	3,210,000	-
Total bonds and notes payable					18,250,000	3,210,000	2,845,000	18,615,000	1,089,920
Other long-term obligations:									
Pension costs (note 7)					67,498,000	2,998,000	-	70,496,000	-
Sick and vacation					2,497,853	141,248	-	2,639,101	-
					\$ 88,245,853	6,349,248	2,845,000	91,750,101	1,089,920

(Continued)

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to General Purpose Financial Statements

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 1991, including interest, are as follows:

Year ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	\$ 2,650,000	910,188	3,560,188
1993	2,380,000	748,351	3,128,351
1994	2,320,000	596,600	2,916,600
1995	2,205,000	449,858	2,654,858
1996	1,515,000	324,418	1,839,418
Thereafter	<u>4,335,000</u>	<u>544,306</u>	<u>4,879,306</u>
	\$ <u>15,405,000</u>	<u>3,573,721</u>	<u>18,978,721</u>

The Commonwealth of Massachusetts has approved school construction assistance to the Town. The assistance program which is administered by the School Building Assistance Bureau (SBAB) provides resources for future debt service of general obligation school bonds outstanding. These resources are subject to annual appropriation by the state legislature and the Town's compliance with certain reporting requirements. During 1991, the Town received \$23,088 of such assistance. The Town is not expecting to receive any funds in fiscal 1992 and subsequent years.

The Town is subject to a dual level general debt limit; the normal debt limit and the double debt limit. Such limits are equal to 2-1/2% and 5%, respectively, of the valuation of taxable property in the Town as last equalized by the Commonwealth's Department of Revenue. Debt may be authorized up to the normal debt limit without state approval. Authorizations under the double debt limit, however, require the approval of the Commonwealth's Emergency Finance Board. Additionally, there are many categories of general obligation debt which are exempt from the debt limit but are subject to other limitations.

Authorized and unissued debt at June 30, 1991, is as follows:

Sewer filtration in-flow study	\$ 325,349
Larz Anderson Park	50,910
Water mains	2,400,000
Lincoln School	12,300,000
Library Roof	415,000
Warren Field	460,000
School Boilers	1,150,000
Driscoll Gymnasium	400,000
Driscoll Recreation Center	<u>245,000</u>
	\$ <u>17,746,259</u>

As of June 30, 1991, the Town may issue approximately \$239,191,000 additional general obligation debt under the normal debt limit. The Town has approximately \$5,640,000 of debt exempt from the debt limit.

(Continued)

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to General Purpose Financial Statements

The Town pays assessments that include debt service payments to other local governmental units providing services within the Town's boundaries (commonly referred to as overlapping debt). The primary overlapping debt relates to the Massachusetts Bay Transportation Authority (MBTA), Norfolk County, and the Massachusetts Water Resources Authority (MWRA). The following summary sets forth the long-term debt of each entity at June 30, 1991, the estimated share of such debt being serviced by the Town, and the total of its share of estimated indirect debt.

	Long-term Debt Outstanding (Unaudited)	Town's Estimated Share	Town's Estimated Indirect Debt
MBTA	\$ 1,535,075,000	3.6%	\$ 55,646,468
Norfolk County	6,540,000	10.3	673,620
MWRA:			
Water	175,969,874	2.9	5,189,463
Sewer	<u>776,619,805</u>	2.4	<u>18,934,104</u>
	<u>\$ 2,494,204,679</u>		<u>\$ 80,443,655</u>

(9) Temporary Borrowings

Under state law and by authorization of the Board of Selectmen, the Town is authorized to borrow on a temporary basis to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS)
- Capital project costs incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS)
- Federal and state aided capital projects and other program expenditures prior to receiving reimbursement through issuance of federal and state aid anticipation notes (FANS and SANs)

Temporary borrowings outstanding at June 30, 1991 are as follows:

<u>Type</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount</u>
SAN	6.39%	7/17/91	\$ 119,651
SAN	6.05	7/17/91	609,090
BAN	6.05	8/15/91	1,000,000
BAN	6.10	8/15/91	2,265,000
BAN	4.63	3/16/92	<u>700,000</u>
			4,693,741

Less amounts refinanced on a long-term basis

Subsequent to June 30, 1991

(3,210,000)

\$ 1,483,741

(Continued)

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to General Purpose Financial Statements

Temporary loans are general obligations of the Town and carry maturity dates that are limited by statute. Interest expenditures for temporary borrowings were approximately \$363,000 and are accounted for in the General Fund.

In August 1991, \$5,800,000 of General Obligation Bonds were issued. The proceeds of this issue were used to refund \$3,210,000 of BANs outstanding at June 30, 1991. Accordingly, the BANs have been presented in the general long-term obligations account group.

(10) Fund Equity

The following funds had deficit equity balances as of June 30, 1991:

	<u>Reserved</u>	<u>Unreserved</u>	<u>Total</u>
Special Revenue:			
Brookline Foundation Grant	\$ 8,322	(8,641)	(319)
Special Education	1,110	(32,189)	(31,079)
Chapter 71 Adult Education	3,915	(22,771)	(18,856)
School Lunch Revolving	33,424	(22,174)	11,250
Police Details	-	(149,027)	(149,027)
Community Development Block Grant	225,749	(247,419)	(21,670)
Capital Projects:			
Sewer Infiltration Study		(38,444)	(38,444)
Larz Anderson Park		(110,592)	(110,592)
Fire Engine		(41,999)	(41,999)
Lincoln School		(19,454)	(19,454)

The deficits in these funds will be eliminated through future federal and state grants, bond issues and other anticipated revenue.

An adjustment was made to the fund balance of the general fund as of June 30, 1990 to reflect the impact of certain fiscal 1990 invoices of the school department recorded in 1991.

(11) Operating Transfers

Operating transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Operating transfers during the year were as follows:

	<u>Transfer In (Out)</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trusts</u>
Purpose of operating transfer:			
Parking meter receipts	\$ 750,000	(750,000)	-
Library aid	40,288	(40,288)	-
Cemetery trust	48,000	-	(48,000)
Cemetery sales	32,000	(32,000)	-
Group health insurance	(2,148,167)	-	2,148,167
Worker's compensation	(995,000)	-	995,000
	<u>\$ (2,272,879)</u>	<u>(822,288)</u>	<u>3,095,167</u>

(Continued)

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to General Purpose Financial Statements

(12) Contingencies

There are several pending lawsuits in which the Town is involved. The Town Attorney estimates that the potential claims against the Town not covered by insurance resulting from such litigation would not materially affect the general purpose financial statements of the Town.

(13) Deferred Compensation

The Town of Brookline offers its employees a deferred compensation plan created in accordance with Section 457 of the U.S. Internal Revenue Code. The plan is administered by Aetna Life Insurance and Annuity Company. The plan, available to all Town employees, permits them to defer a portion of their current salary to future years. The deferred compensation is not available to the participants until termination, retirement, death or unforeseeable emergency.

In accordance with Section 457 of the Internal Revenue Code, all amounts of compensation deferred under the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property, or rights are (until they are made available to the employee or other beneficiary) solely the property and rights of the Town (without being restricted to the provisions of benefits under the plan) subject only to the claims of the Town's general creditors.

Participants' rights created under the plan are equivalent to those of general creditors of the Town and only in an amount equal to the fair market value of the deferred account maintained with respect to each participant. Plan assets have been used for no purpose other than to pay benefits. In addition, the Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The Town and its agent have no liability for losses under the plan, but do have the duty of care that would be required of any ordinary prudent investor.

The activity of the plan for the fiscal year ended June 30, 1991, is as follows:

Fund assets (at market value) July 1, 1990	\$ 4,611,065
Increase (decrease) in fund assets:	
Deferrals of compensation	1,001,966
Earnings and adjustments to market value	410,189
Payments, withdrawals and other reductions	<u>(217,028)</u>
Fund assets (at market value) June 30, 1991	\$ <u>5,806,192</u>

TOWN OF BROOKLINE, MASSACHUSETTS

Employees' Retirement System

Required Supplementary Information

Revenues by Source and Expenses by Type
(Unaudited)

<u>Year</u>	<u>Revenues by Source</u>					<u>Total</u>
	<u>Employee contributions</u>	<u>Employer Contributions</u>	<u>State Contributions</u>	<u>Investment income</u>	<u>Miscellaneous</u>	
1979	\$ 914,487	\$ 2,004,189	\$ -	\$ 900,078	\$ -	\$ 3,818,754
1980	976,836	3,614,182	-	1,019,344	-	5,610,362
1981	1,049,308	5,142,103	-	1,211,847	-	7,403,258
1982	1,078,441	5,274,929	-	1,727,191	-	8,080,561
1983	1,097,382	5,014,200	89,161	1,726,348	-	7,927,091
1984	1,179,383	4,903,479	-	1,999,042	-	8,081,904
1985	1,284,791	5,645,606	-	2,304,787	-	9,235,184
1986	1,423,875	4,940,375	872,486	2,607,871	-	9,844,607
1987	1,553,369	7,270,046	471,278	1,964,371	160	11,259,224
1988	1,692,508	5,745,305	1,266,095	1,600,039	3,136	10,307,083
1989	1,830,604	6,081,507	933,167	3,204,325	-	12,049,603
1990	1,980,717	6,263,466	496,630	7,050,878	-	15,791,691
1991	2,151,300	6,494,727	1,009,296	449,175	-	10,104,498

<u>Calendar year</u>	<u>Expenses by Type</u>			
	<u>Benefits</u>	<u>Administrative expenses</u>	<u>Refunds</u>	<u>Total</u>
1979	\$ 3,520,020	\$ 41,084	\$ 226,501	\$ 3,787,605
1980	3,910,419	43,720	346,794	4,300,933
1981	4,332,486	44,560	315,240	4,692,286
1982	4,757,093	48,484	583,213	5,388,790
1983	5,317,427	54,209	363,152	5,734,788
1984	5,502,107	59,743	231,338	5,793,188
1985	5,855,975	61,031	293,165	6,210,171
1986	6,006,815	65,971	383,575	6,456,361
1987	6,505,844	90,918	558,267	7,155,029
1988	6,792,917	92,298	386,438	7,271,653
1989	7,303,927	125,643	509,588	7,939,158
1990	7,678,612	141,776	393,018	8,213,406
1991	7,934,217	117,413	244,765	8,296,395

TOWN OF BROOKLINE, MASSACHUSETTS

Employees' Retirement System

Required Supplementary Information

Unaudited Analysis of Funding Progress
(in thousands)

Fiscal year	(1)	(2)	(3)	(4)	(5)	(6)
	Net assets available for benefits*	Pension benefit obligation	Percentage funded (1)/(2)	Unfunded pension benefit obligation (2)-(1)	Annual covered payroll	Unfunded pension benefit obligation as a percentage of covered payroll (4)/(5)
1987	\$ 38,147	\$ 107,125	36%	\$ 68,978	\$ 31,116	221%
1988	42,257	117,714	36%	75,457	33,139	228%
1989	49,836	117,334	43%	67,498	31,329	215%
1990	51,644	122,140	42%	70,496	32,005	220%

* Net assets are stated on the basis explained in note 7 to the General Purpose Financial Statements.

Isolated analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides an indication of the Town's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the PERS. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the PERS.

Note: Information prior to 1987 is not required to be presented.

Summary Records
on Shelflist

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TOWN OF BROOKLINE, MASSACHUSETTS

Schedule of Federal Financial Assistance
and Independent Auditors' Reports Required under
the Single Audit Act of 1984

Year Ended June 30, 1991

TOWN OF BROOKLINE, MASSACHUSETTS

Schedule of Federal Financial Assistance
and Independent Auditors' Reports Required under
the Single Audit Act of 1984

Year Ended June 30, 1991

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Certified Public Accountants

One Boston Place
Boston, MA 02108Telephone 617 723 7700
Telex 617 443 0082 PMMBOST

Telecopier 617 723 6864

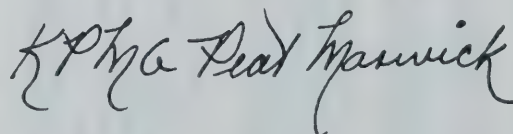
INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE

To the Board of Selectmen
Town of Brookline, Massachusetts:

We have audited the general purpose financial statements of the Town of Brookline, Massachusetts, as of and for the year ended June 30, 1991, and have issued our report thereon dated September 30, 1991. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Brookline, Massachusetts, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



September 30, 1991

TOWN OF BROOKLINE, MASSACHUSETTS
Schedule of Federal Financial Assistance
For the year ended June 30, 1991

Grantee Account Number	Federal Grantor/Pass-Through Grantor/Program Title	Federal Catalog Number	FY 1991 Program or Award Amount	Accrued (Deferred) Grant Revenue July 1, 1990	Revenue Recognized Federal	Revenue Recognized State	Revenue Recognized Local	Expenditures	Transfers	Accrued (Deferred) Grant Revenue June 30, 1991
247	Department of Education Title VII - Preschool Bilingual	84.003	-	3,942	-	-	-	-	-	3,942
238	Passed Through State Department of Education: Project Start	84.027	-	3,967	-	-	-	-	-	3,967
251	Special Education PL 94-142, 89-313	84.027	233,973	33,703	172,198	-	-	236,981	-	(31,080)
228	ECIA CH I (FY 86)	84.010	456,875	64,033	399,666	-	-	427,491*	-	36,208
229	ECIA CH II - Block Grant	84.151	22,897	2,702	22,897	-	-	15,113	-	10,486
241	Occupational Education	84.048	28,152	5,595	28,152	-	-	30,625	-	3,122
246	Emergency Immigration Assistance	84.146	18,983	24,703	-	9,985	-	22,348	-	12,340
257	EESA Title II	84.164	-	7,115	-	-	-	2,486	-	4,629
260	Title II Math/Science	84.164	9,526	7,736	9,371	-	-	6,926	-	10,181
230	Grants Administration	N/A	-	29,167	13,739	-	-	26,274	-	16,632
240	Matching Grant	N/A	-	15,845	-	500	23,093	9,567	-	29,871
290	LSCA Publishing for Literacy	84.167	25,000	(332)	9,937	-	-	-	-	9,605
291	DOE Publishing for Literacy	84.167	19,000	-	19,000	-	-	19,250	-	(250)
295	Library Services to Seniors	84.034	10,000	866	5,701	-	-	6,567	-	-
	Total Department of Education			199,042	680,661	10,485	23,093	803,628	-	109,653
201	Department of Housing and Urban Development Community Development Block Grant	14.218	1,178,000	6,025	1,182,500	-	91	952,443*	(227,841)	8,332
3	CDBG Escrow	14.218	-	16,685	-	-	4,471	-	-	21,156
204	Equity Transfer Assistance	-	-	149,772	1,392	-	-	15	-	151,149
202	Housing Rehabilitation Program	14.220	-	50,507	91,954	940	5,231	267,503	227,841	108,970
203	Rental Rehabilitation Loan Program	14.220	117,770	-	92,575	-	10,200	105,298	-	(2,523)
	Total Department of Housing and Urban Development			222,989	1,368,421	940	19,993	1,325,259	-	287,084
280	Department of the Interior Passed Through State Parks Department: Winthrop Playground	15.919	-	2,413	-	-	-	2,413	-	-
296	Historic Presentation Fund	15.904	3,500	(134)	3,500	-	-	3,358	-	8
	Total Department of the Interior			2,279	3,500	-	-	5,771	-	8
209	Department of the Treasury Federal Revenue Sharing	21.300	-	588	-	-	-	588	-	-
264	Department of Agriculture School Lunch Program	10.555	-	17,362	252,235	32,024	552,934	843,305	-	11,250
225	Federal Emergency Management Agency-State and Local Programs and Support Hurricane Assistance	83.516	-	2,849	-	-	-	2,849	-	-

*Denotes major program.

(Continued)

TOWN OF BROOKLINE, MASSACHUSETTS
Schedule of Federal Financial Assistance

For the year ended June 30, 1991

Grantee Account Number	Federal Grantor/Pass-Through Grantor/Program Title	Federal Catalog Number	FY 1991 Program or Award Amount	Accrued (Deferred) Grant Revenue July 1, 1990	Revenue Recognized			Expenditures	Transfers	Accrued (Deferred) Grant Revenue June 30, 1991
					Federal	State	Local			
214	Department of Health and Human Services- Office of Human Development Services Senior Bus - Title III B	13.633	15,000	(1,046)	16,910	-	167	19,980	-	(3,949)
287	Department of Justice Passed Through State Department of Justice:									
297	Narcotics Control Discretionary Joint Drug Enforcement Grant Total Department of Justice	16.580 16.580	- 40,000	3,653 30,000 33,653	- 10,000 10,000	- - -	- - -	3,653 29,998 33,651	- - -	- 10,002 10,002
279	National Endowment for the Humanities Promotion for the Humanities	45.127	159,045	(10,318)	142,135	-	-	112,120	-	19,697
	Total Federal Financial Assistance			\$ 467,398	2,473,862	43,449	596,187	3,147,151	-	433,745

See notes to schedule of federal financial assistance.

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to Schedule of Federal Financial Assistance

Year ended June 30, 1991

(1) Definition of Reporting Entity

The accompanying schedule of federal financial assistance presents the activity of all federal financial assistance programs of the Town of Brookline, Massachusetts. The Town reporting entity is defined in note 1 to the Town's general purpose financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

(2) Summary of Significant Accounting Policies

The accounting and reporting policies of the Town of Brookline, Massachusetts, are set forth below:

(a) Basis of Presentation

The accompanying schedule of federal financial assistance is presented using the modified accrual basis of accounting.

(b) School Cafeteria Programs

The Town accounts for local, state and federal expenditures of the National School Lunch and School Breakfast programs in one combined fund. Program expenditures in the accompanying schedule of federal financial assistance represent federal, state and local reimbursements for meals provided during 1991.

(c) Food Distribution Program

Non-cash contributions of commodities under the Food Distribution program are received under a State distribution formula and are valued at federally published wholesale prices. The value of the food contributions received during 1991 was \$61,250. Such commodities are not recorded in the financial records although memorandum records are maintained.

Certified Public Accountants

One Boston Place
Boston, MA 02108Telephone 617 723 7700
Telex 617 443 0082 PMMBOST

Telecopier 617 723 6864

INDEPENDENT AUDITORS' COMPLIANCE REPORT BASED ON AN AUDIT
OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Selectmen
Town of Brookline, Massachusetts:

We have audited the general purpose financial statements of the Town of Brookline, Massachusetts, as of and for the year ended June 30, 1991, and have issued our report thereon dated September 30, 1991.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Town of Brookline, Massachusetts, is the responsibility of the Town's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Town's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the Town of Brookline, Massachusetts, complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those provisions.

This report is intended for the information of the Board of Selectmen and applicable federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



September 30, 1991

Certified Public Accountants

One Boston Place
Boston, MA 02108Telephone 617 723 7700
Telex 617 443 0082 PMMBOST

Telecopier 617 723 6864

INDEPENDENT AUDITORS' SINGLE AUDIT OPINION ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL
FINANCIAL ASSISTANCE PROGRAMS

To the Board of Selectmen
Town of Brookline, Massachusetts:

We have audited the general purpose financial statements of the Town of Brookline, Massachusetts as of and for the year ended June 30, 1991, and have issued our report thereon dated September 30, 1991.

We have also audited the Town of Brookline's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching level of effort, or earmarking; reporting; and the special tests and provisions described below that are applicable to each of its major federal financial assistance programs that are identified in the accompanying schedule of federal financial assistance for the year ended June 30, 1991.

<u>Program Name/Special Tests and Provisions</u>	<u>Federal Catalog Number</u>
Community Development Block Grant - Entitlement	14.218
<ul style="list-style-type: none">• Receipt of HUD approval prior to program funds being obligated or expended;• Appropriate environmental review;• Fiscal and program monitoring of subrecipients; and• Proper accounting and disposition of program income.	
Education Consolidation and Improvement Act of 1981	84.010
<ul style="list-style-type: none">• Chapter 1 project may not carry over 25% of basic and concentrated grant funds for fiscal year 1989 and 15% of grant funds for fiscal year 1990 and each subsequent fiscal year;• Programs, activities, and procedures must be developed for the involvement of parents in a Chapter 1 project;• Evaluations as to the effectiveness of a Chapter 1 project must be completed at least once every three years;	

To the Board of Selectmen
Town of Brookline, Massachusetts

- Services must be provided to educationally deprived children residing in a project area who are enrolled in private elementary and secondary schools; and
- Chapter 1 project must obligate Federal program funds during the period for which the funds were available for obligation and expenditure.

The management of the Town of Brookline, Massachusetts, is responsible for the Town's compliance with those requirements. Our responsibility is to express an opinion on the Town's compliance with those requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Town of Brookline, Massachusetts, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching level of effort, or earmarking; reporting; and the special tests and provisions noted above that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1991.

KPMG Peat Marwick

September 30, 1991

Certified Public Accountants

One Boston Place
Boston, MA 02108Telephone 617 723 7700
Telex 617 443 0082 PMMBOST

Telecopier 617 723 6864

INDEPENDENT AUDITORS' SINGLE AUDIT REPORT ON COMPLIANCE WITH SPECIFIC
NONMAJOR PROGRAM REQUIREMENTS

To the Board of Selectmen
Town of Brookline, Massachusetts:

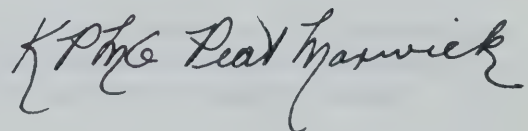
In connection with our audit of the 1991 general purpose financial statements of the Town of Brookline, Massachusetts, and with our study and evaluation of the Town's internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1991.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and any special tests and provisions that were applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town of Brookline's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Brookline had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Selectmen and applicable federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

September 30, 1991



Certified Public Accountants

One Boston Place
Boston, MA 02108Telephone 617 723 7700
Telex 617 443 0082 PMMBOST

Telecopier 617 723 6864

INDEPENDENT AUDITORS' SINGLE AUDIT REPORT ON COMPLIANCE WITH
THE GENERAL REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Selectmen
Town of Brookline, Massachusetts:

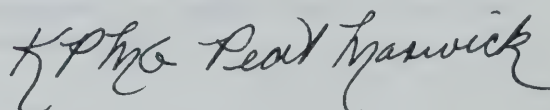
We have audited the general purpose financial statements of the Town of Brookline, Massachusetts, as of and for the year ended June 30, 1991, and have issued our report thereon dated September 30, 1991.

We have also applied procedures to test the Town of Brookline's compliance with the following requirements applicable to each of its major federal financial assistance programs, which are identified in the schedule of federal financial assistance for the year ended June 30, 1991: political activity, Davis-Bacon Act, civil rights, cash management, relocation assistance and real property acquisition, federal financial reports, allowable costs/cost principles, Drug-free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments (September 1990 revision). Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Brookline, Massachusetts, had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Selectmen and applicable federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



September 30, 1991

Certified Public Accountants

One Boston Place
Boston, MA 02108Telephone 617 723 7700
Telex 617 443 0082 PMMBOST

Telecopier 617 723 6864

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROLS
(ACCOUNTING AND ADMINISTRATIVE) - BASED ON A STUDY AND EVALUATION
MADE AS PART OF AN AUDIT OF THE GENERAL PURPOSE FINANCIAL
STATEMENTS AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT

To the Board of Selectmen
Town of Brookline, Massachusetts:

We have audited the general purpose financial statements of the Town of Brookline, Massachusetts, for the year ended June 30, 1991, and have issued our report thereon dated September 30, 1991.

As part of our audit, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act of 1984; and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments."

The management of the Town of Brookline, Massachusetts, is responsible for establishing and maintaining internal control systems used in administering federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports. Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

To the Board of Selectmen
Town of Brookline, Massachusetts

For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Accounting Controls

- Revenue/receipts
- Purchases/disbursements
- External financial reporting
- Payroll

Administrative Controls

General Requirements:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative requirements

Specific Requirements:

- Types of services
- Eligibility
- Matching level of effort or earmarking
- Reporting
- Special requirements

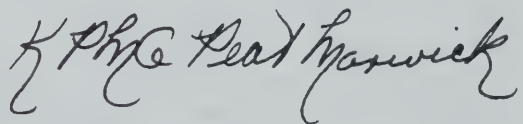
Our study included all of the applicable control categories listed above. During the year ended June 30, 1991, the Town of Brookline, Massachusetts, expended 54 percent of its total federal financial assistance under major federal financial assistance programs. With respect to internal control systems used in administering major federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

To the Board of Selectmen
Town of Brookline, Massachusetts

With respect to the internal control systems used solely in administering the nonmajor federal financial assistance programs of the Town of Brookline, Massachusetts, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering the nonmajor federal financial assistance programs of the Town of Brookline, Massachusetts, did not extend beyond this preliminary review phase.

Our study and evaluation described in the two preceding paragraphs was more limited than would be necessary to express an opinion on the internal control systems used in administering the federal financial assistance programs of the Town of Brookline, Massachusetts. Accordingly, we do not express an opinion on the internal control systems used in administering the federal financial assistance programs of the Town of Brookline, Massachusetts, taken as a whole, or on any of the control categories identified above. However, our study and evaluation and our audit disclosed no condition that we believe to be a material weakness in relation to a federal financial assistance program of the Town of Brookline, Massachusetts. We noted certain immaterial matters involving the internal control structure and its operation that we reported to the management of the Town of Brookline, Massachusetts, in a separate letter dated March 25, 1992.

This report is intended solely for the use of the Board of Selectmen and applicable federal and state agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town of Brookline, Massachusetts, is a matter of public record.



September 30, 1991

Certified Public Accountants

One Boston Place
Boston, MA 02108Telephone 617 723 7700
Telex 617 443 0082 PMMBOST

Telecopier 617 723 6864

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROLS
AT THE GENERAL PURPOSE FINANCIAL STATEMENT LEVEL

To the Board of Selectmen
Town of Brookline, Massachusetts:

We have audited the general purpose financial statements of the Town of Brookline, Massachusetts, as of and for the year ended June 30, 1991, and have issued our report thereon dated September 30, 1991.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Town of Brookline, Massachusetts, for the year ended June 30, 1991, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Brookline, Massachusetts, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

To the Board of Selectmen
Town of Brookline, Massachusetts

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- Revenue/Receipts
- Purchases/Disbursements
- External Financial Reporting
- Payroll

Our consideration of the internal control structure included all of the control categories listed above. The purpose of our consideration of the internal control structure was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the general purpose financial statements.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

PROPERTY TAXES

Cash Cutoff Procedures

The Town underwent a real estate property revaluation during 1991 which led to delays in tax billings. Bills were mailed on May 24, 1991 and due on June 24, 1991, resulting in a substantial portion of payments on the \$33 million levy being received during the last six days before year end. Although the Town uses a lockbox service to process tax payments, the service was unable to properly process between \$2.0 million and \$4.8 million of payments for various reasons (e.g., checks were sent without the bill number, checks included payment for other taxes, the checks did not match the bill, etc.). Accordingly, these tax payments were sent to the Treasurer's/Collector's Department to be resolved and processed. Unfortunately proper control over these receipts was not maintained and resulted in cash cutoff problems, as well as a problem in determining which receipts should be posted to the various commitments before year end. Problems with the OASIS tax system further complicated matters since the Treasurer was unable to manually post the receipts to the commitment book prior to year end, resulting in a substantial portion of these June cash receipts not being deposited in the bank until July, August and September. This resulted in a significant loss of interest (estimated between \$7,500 and \$37,500) on checks that were stored in the Treasurer's vault for up to three months following year end.

To the Board of Selectmen
Town of Brookline, Massachusetts

The Treasurer's Department should perform a physical count of cash on hand and at year end and deposit all cash into the bank as soon as possible. Photocopies of documents can then be used to post activity to the Town's records at a later time. This procedure will facilitate the reconciliation process, improve cash flow and maximize investment income.

Additionally, the Treasurer's Department, in conjunction with the Comptroller, should work with Information Services to develop standard or ad-hoc reports to provide information necessary to prevent this situation from arising in the future.

BANK RECONCILIATIONS

The reconciliation of the Town's cash accounts is not being performed in a timely fashion. Many bank reconciliations for June 30, 1991 were not performed until September and October 1991. One June reconciliation was not completed and no reconciliations for July 1991 through September 1991 were prepared until March 1992. Also, the Town does not have standard reconciliation procedures or a standard bank reconciliation form. Properly reconciling cash in a timely manner is an important element of internal control. It aids in proper cash forecasting and budgeting and acts as a safeguard against possible theft or fraud. We recommend that the Town develop a standard reconciliation form to be completed immediately upon receipt of monthly bank statements.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we consider the reportable conditions described above to be material weaknesses in the internal control structure of the Town of Brookline, Massachusetts.

We also noted certain other matters involving the internal control structure and its operation that we have reported to the management of the Town of Brookline, Massachusetts, in a separate letter dated March 25, 1992.

To the Board of Selectmen
Town of Brookline, Massachusetts

This report is intended for the information of the Board of Selectmen and other applicable federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

KPMG Peat Marwick

March 25, 1992

CURRENT YEAR FINDINGS

Finding:

The Town did not comply with the requirements of the Drug-Free Workplace Act with respect to the ECIA - Chapter 1 program (CFDA 84.010). Employees working on the program were not notified of the provisions of the Act or their responsibilities to maintain a drug-free work environment, and accordingly, may have unknowingly violated the provisions of the Act.

Recommendation:

We recommend that the provisions of the Act be adhered to and that a policy statement be provided to each employee working within the Chapter 1 program to alert them to the Act's requirements and employee responsibilities under the Act.

STATUS OF PRIOR YEAR FINDINGS

There are no known significant unresolved prior year findings.

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